

**STATE OF CALIFORNIA**  
**OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT**

**LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA**

**DATA FILE DOCUMENTATION**

**FOR REPORT PERIODS ENDED**  
**JANUARY 1, 1997 THROUGH DECEMBER 30, 1997**

September 1998



STATE OF CALIFORNIA  
OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT

LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

DATA FILE DOCUMENTATION

FOR REPORT PERIODS ENDED

JANUARY 1, 1997 THROUGH DECEMBER 30, 1997



# LONG-TERM CARE FACILITY ANNUAL FINANCIAL DATA

## DATA FILE DOCUMENTATION

### TABLE OF CONTENTS

GENERAL INFORMATION .....	i
DATA FILE SPECIFICATIONS (COMMA-DELIMITED FORMAT) .....	1
DATA FIELD DEFINITIONS.....	9
APPENDICES	
A     DISCLOSURE REPORT REFERENCES .....	A - 1
B     ADDITIONAL CALCULATIONS AND FORMULAS .....	B - 1
C     COUNTY - HSA - HFPA CROSS-REFERENCE LIST .....	C - 1
D     NON-COMPARABLE FACILITIES.....	D - 1
E     ALTERNATE FIELD TITLES.....	E - 1
F     ALPHABETICAL LIST OF DATA ITEMS .....	F - 1



## **GENERAL INFORMATION**

The Office of Statewide Health Planning and Development (OSHPD) provides a data file which contains selected financial and utilization data from the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Reports (Disclosure Report) submitted by California long-term care facilities. This data file is available for purchase on PC diskette and for downloading from the Office's web-site ([www.oshpd.ca.gov](http://www.oshpd.ca.gov)). Prior to the development of this data file, such data were available only on hard-copy Facsimile Reports, in publications, or on magnetic tape.

Due to the large number of data elements reported on the Disclosure Report, only a maximum of 197 selected data items for each reporting facility are provided. We tried to provide a wide range of commonly used data items, including general facility information, utilization data by payer, revenue data by payer and type of care, expense data by cost center, financial ratios, and labor information. A list of additional information that can be calculated using data items from the data file is located in Appendix B, Calculations and Formulas. We realize that the limited number of data items may preclude some data users from performing detailed analysis of a facility's report, in which case more detailed data can be obtained by contacting OSHPD's Publications and Dissemination Section at (916) 322-2814 or at [dusg@oshpd.cahwnet.gov](mailto:dusg@oshpd.cahwnet.gov).

The data file includes selected data from each Disclosure Report that was submitted within the specified range of reporting periods. This means that if a facility submitted two Disclosure Reports within the specified range, both reports are included. These situations arise due to changes in facility licensure or fiscal year end date. As a general rule, most reports will cover a 12 month (365 day) reporting period, although some reports will be less than or greater than 12 months.

OSHPD routinely grants reporting modifications to reflect the unique operating characteristics of certain facilities. These modifications may include the submission of an abbreviated Disclosure Report in lieu of the full 12-page Disclosure Report. Since the data file contains data from all facilities that submitted a report, you should exercise caution when using the data from these "non-comparable" reports. To assist you in identifying these reports, the data file contains a data field (Item 7, "Comparable") which indicates if the facility is considered "comparable." Additionally, Appendix D contains a list of "non-comparable" facilities and a description of each facility.

### **Major Data File Changes**

Since the last data file release (covering July 1, 1996 through June 30, 1997 reporting periods), there have been substantial changes in the data items reported to the Office.

- Reports with periods ending prior to December 31, 1997 reported patient revenues net of contractual allowances.
- Reports with periods ending December 31, 1997 and later reported patient revenues at full-established rates with contractual adjustments reported separately.

## **GENERAL INFORMATION**

Descriptions of these new data items can be found in a separate documentation package covering the reports ended December 31, 1997.

### **Data File Availability**

An updated data file is released two times per year (around October 1st and April 1st). Each file contains data from reporting periods that ended within the specified 12 month period. Usually a single file is released, including data from all reports within the specified range. However, because of significant changes in the types of data reported for reporting periods ended December 31, 1997, this data release consists of two separate data files; one data file covering reports ended January 1, 1997 through December 30, 1997 (described in this documentation file), and another data file covering reports ended December 31, 1997. This file contains up to 197 data items on each of the approximately 450 facilities that submitted a Disclosure Report to OSHPD for report periods ended January 1, 1997 through December 30, 1997. Another data file is available for reports with fiscal years ending December 31, 1997. If you did not receive two separate files and two separate documentation packages, you may download them from the OSHPD web-site, or contact our Publications and Dissemination Section at (916) 322-2814.

### **Data File Documentation**

This documentation is available in hardcopy, or on the OSHPD web-site ([www.oshpd.ca.gov](http://www.oshpd.ca.gov)) in a PDF file format, or in hardcopy. Included in this documentation package are the definitions of the data items from the Disclosure Report and a description of each data item (field). The six appendices are: A) a cross-reference between each data item and the Disclosure Report; B) formulas for other items that can be calculated using the data items in the data file; C) a cross-reference list between counties, Health Service Areas, and Health Facility Planning Areas; D) a list of non-comparable facilities; E) a list of alternate data item titles; and F) an alphabetical list of all data items.

### **Standard Data File Format**

The file is in a text format (.TXT) with comma-delimited/comma-separated values, which can easily be imported into most spreadsheets and databases as well as other software. (For users of LOTUS software, we can create a compressed format LOTUS file as a PKZIP® self-extracting file.) The first record (row) contains column titles that can be used as database names or spreadsheet titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, see Appendix D, Alternate Field Titles, for suggested data titles.

If you are having or believe you will have trouble processing the .TXT file format, please contact a technical representative in OSHPD's Publications and Dissemination Section at (916) 322-2814,



## **GENERAL INFORMATION**

and indicate your concerns. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

### **Diskette Size**

Diskettes are available only in 3 1/2" (1.44Mb). The diskette will contain data for each facility that filed a Disclosure Report during the specified range of reporting periods. They can be used on IBM or compatible PCs operating under DOS Version 2.0 or higher with a recommended minimum of 640Kb of memory.

Should you be unable to process the 1.44Mb diskette, contact the Publications and Dissemination Section to make arrangements for special request processing. This may entail additional time and expense.

### **Data File Description**

Each line (row) represents one facility. For technical and practical reasons, we were unable to include all data elements from each submitted Disclosure Report. The 197 selected data items (columns) represent the data for about 1260 Disclosure Reports and reflect those data items that are in highest demand. Some data items, such as the financial ratios, are calculations based on reported data.

### **PKZIP® Self-Extracting File (for LOTUS software)**

If you are using LOTUS software, the data file is a PKZIP® self-extracting file and should have an extension of .EXE. To execute and expand this file, please follow these instructions:

1. Insert the diskette into your **A:** drive.
2. Copy the zipped file from the diskette to your designated drive that has the available space to hold the unzipped (expanded) file. For most users, this will be your **C:** drive.
3. Switch to the directory or subdirectory in which you wish to expand the zipped file.
4. At the prompt, type the filename and extension: **C:> filename.EXE** and press **<Enter>**. The file will execute and expand, and is now ready to be used.

### **Data File Specifications**

In the Data File Specifications that follow on pages 1 through 8, these data format representations are used:

## GENERAL INFORMATION

Item No.	Each data field is assigned an item number, which is referenced consistently throughout this documentation.
Column	Indicates the column in which the data item is located, if the file is imported into a spreadsheet.
Field Title	The title of each data item that can be used as database names or spreadsheet titles. We limited the titles to 10 characters.
Data Item	The name of the data field, which is referenced consistently throughout this documentation.
Data Type	Indicates if field is TEXT or NUMERIC, as defined below:

<u>CODE</u>	<u>Representation Meaning</u>
TEXT	Alphanumeric <sup>1</sup> Alphabetic and/or numeric data, left justified, and space filled
NUMERIC	Numeric (comma-only numeric values, no delimited) punctuation, right justified, and left space filled (leading hyphen for negative sign)

<sup>1</sup>There are double quotes (") around text fields in the comma-delimited format since they may contain a comma as data.

Field Size	Indicates the maximum field size.
------------	-----------------------------------

### **Data Field Definitions**

This documentation also includes definitions of the data items included in the data file. Pages 9 through 28 list the number of each data item (Item No.), its name (Data Item), and a brief description of the data item. These definitions are consistent with the uniform accounting and reporting requirements specified in OSHPD's *Accounting and Reporting Manual for California Long-term Care Facilities*. If you need assistance in interpreting these definitions or would like to purchase a manual, please call the Publications and Dissemination Section at (916) 322-2814.

## **DATA FILE SPECIFICATIONS**

This section contains the data file specifications for the data items included in the data file. For each data item, it specifies: 1) the number of the data item (Item No.); 2) a spreadsheet column reference (Column); 3) the title of the field (Field Title); 4) the data item's name (Data Item); 5) the type of data (Data Type); and 6) the size of the field (Field size). Pages iii and iv of this documentation describe each of these categories.



## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
<b>Disclosure Report Information</b>					
1	A	FAC_NO	OSHPD Facility Number	Numeric	9
2	B	FAC_NAME	Facility DBA Name	Text	40
3	C	BEG_DATE	Report Period Begin Date	Numeric	8
4	D	END_DATE	Report Period End Date	Numeric	8
5	E	DAY_PER	Days in Report Period	Numeric	3
6	F	DATA_IND	Data Status Indicator	Text	9
7	G	COMPARABLE	Comparable Facility Indicator	Text	3
<b>General Facility Information</b>					
8	H	COUNTY	County Number	Numeric	2
9	I	HSA	Health Service Area (HSA) Number	Numeric	2
10	J	HFPA	Health Facility Planning Area (HFPA) Number	Numeric	4
11	K	LIC_CAT	License Category	Text	7
12	L	TYPE_CNTRL	Type of Control	Text	14
13	M	LEGAL_ORG	Legal Organization	Text	14
14	N	PHONE	Phone Number	Numeric	10
15	O	ADDRESS	Street Address	Text	30
16	P	CITY	City	Text	20
17	Q	ZIP_CODE	Zip Code	Numeric	9
18	R	MCAL_PRO#	Medi-Cal Provider Number	Text	9
19	S	ADMINIS	Administrator	Text	30
20	T	RELATED	Related to Other Facilities	Text	3
21	U	PARENT	Parent Organization	Text	40
<b>Licensed and Available Beds</b>					
22	V	BED_END	Licensed Beds (End of Period)	Numeric	9
23	W	BED_AVG	Licensed Beds (Average)	Numeric	9
<b>Utilization Data</b>					
24	X	DAY_TOTL	Patient (Census) Days Total	Numeric	9
25	Y	OCCUP	Occupancy Rate	Numeric	9
26	Z	ADMITS	Admissions Total	Numeric	9
27	AA	DISCHS	Discharges Total	Numeric	9
<b>Patient (Census) Days Total by Payer</b>					
28	AB	DAY_MCAR	Patient (Census) Days Medicare	Numeric	9
29	AC	DAY_MCAL	Patient (Census) Days Medi-Cal	Numeric	9
30	AD	DAY_SELF	Patient (Census) Days Self-Pay	Numeric	9
31	AE	DAY_OTH	Patient (Census) Days Other Payers	Numeric	9
<b>Patient (Census) Days by Routine Service</b>					
32	AF	DAY_SN	Patient (Census) Days Skilled Nursing Care	Numeric	9
33	AG	DAY_IC	Patient (Census) Days Intermediate Care	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
34	AH	DAY_MD	Patient (Census) Days Mentally Disabled Care	Numeric	9
35	AI	DAY_DD	Patient (Census) Days Developmentally Disabled Care	Numeric	9
36	AJ	DAY_SUBACU	Patient (Census) Days Sub-Acute Care	Numeric	9
37	AK	DAY_SUBPED	Patient (Census) Days Sub-Acute Care - Pediatric	Numeric	9
38	AL	DAY_TIC	Patient (Census) Days Transitional Inpatient Care	Numeric	9
39	AM	DAY_HOSPIC	Patient (Census) Days Hospice Inpatient Care	Numeric	9
40	AN	DAY_OTH_RT	Patient (Census) Days Other Routine Services	Numeric	9
<b>Income Statement</b>					
41	AO	NR_RT_TOTL	Net Routine Services Revenue Total	Numeric	9
42	AP	NR_AN_TOTL	Net Ancillary Services Revenue Total	Numeric	9
43	AQ	OTH_OP_REV	Other Operating Revenue	Numeric	9
44	AR	TOT_HC_REV	Total Health Care Revenue	Numeric	9
45	AS	TOT_HC_EXP	Total Health Care Expenses	Numeric	9
46	AT	NET_FRM_HC	Net from Health Care Operations	Numeric	9
47	AU	NONHC_NET	Nonhealth Care Revenue and Expenses, Net	Numeric	9
48	AV	INC_TAX	Provision for Income Taxes	Numeric	9
49	AW	EXT_ITEM	Extraordinary Items	Numeric	9
50	AX	NET_INCOME	Net Income/Loss	Numeric	9
<b>Net Routine Revenue by Payer</b>					
51	AY	NR_RT_MCAR	Net Routine Services Revenue Medicare	Numeric	9
52	AZ	NR_RT_MCAL	Net Routine Services Revenue Medi-Cal	Numeric	9
53	BA	NR_RT_SELF	Net Routine Services Revenue Self-Pay	Numeric	9
54	BB	NR_RT_OTH	Net Routine Services Revenue Other Payers	Numeric	9
<b>Net Routine Revenue by Routine Service</b>					
55	BC	NR_SN	Net Revenue Skilled Nursing Care	Numeric	9
56	BD	NR_IC	Net Revenue Intermediate Care	Numeric	9
57	BE	NR_MD	Net Revenue Mentally Disabled Care	Numeric	9
58	BF	NR_DD	Net Revenue Developmentally Disabled Care	Numeric	9
59	BG	NR_SUBACU	Net Revenue Sub-Acute Care	Numeric	9
60	BH	NR_SUBPED	Net Revenue Sub-Acute Care - Pediatric	Numeric	9
61	BI	NR_TIC	Net Revenue Transitional Inpatient Care	Numeric	9
62	BJ	NR_HOSPIC	Net Revenue Hospice Inpatient Care	Numeric	9
63	BK	NR_OTH_RT	Net Revenue Other Routine Services	Numeric	9
<b>Net Ancillary Revenue by Payer</b>					
64	BL	NR_AN_MCAR	Net Ancillary Services Revenue Medicare	Numeric	9
65	BM	NR_AN_MCAL	Net Ancillary Services Revenue Medi-Cal	Numeric	9
66	BN	NR_AN_SELF	Net Ancillary Services Revenue Self-Pay	Numeric	9
67	BO	NR_AN_OTH	Net Ancillary Services Revenue Other Payers	Numeric	9
<b>Net Ancillary Revenue by Ancillary Service</b>					
68	BP	NR_PSUPPLY	Net Revenue Patient Supplies	Numeric	9
69	BQ	NR_PT	Net Revenue Physical Therapy	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
70	BR	NR_PHARM	Net Revenue Pharmacy	Numeric	9
71	BS	NR_LAB	Net Revenue Laboratory	Numeric	9
72	BT	NR_HMHLTH	Net Revenue Home Health Services	Numeric	9
73	BU	NR_OTH_AN	Net Revenue Other Ancillary Services	Numeric	9
<b>Operating Expenses by Natural Classification</b>					
74	BV	EXP_SAL	Expenses Salaries and Wages	Numeric	9
75	BW	EXP_BEN	Expenses Employee Benefits	Numeric	9
76	BX	EXP_OTHER	Expenses Other	Numeric	9
77	BY	WORK_COMP	Workers' Compensation Insurance (Included in Benefits)	Numeric	9
<b>Operating Expenses by Cost Center</b>					
78	BZ	EXP_SN	Expenses Skilled Nursing Care	Numeric	9
79	CA	EXP_IC	Expenses Intermediate Care	Numeric	9
80	CB	EXP_MD	Expenses Mentally Disabled Care	Numeric	9
81	CC	EXP_DD	Expenses Developmentally Disabled Care	Numeric	9
82	CD	EXP_SUBACU	Expenses Sub-Acute Care	Numeric	9
83	CE	EXP_SUBPED	Expenses Sub-Acute Care - Pediatric	Numeric	9
84	CF	EXP_TIC	Expenses Transitional Inpatient Care	Numeric	9
85	CG	EXP_HOSPIC	Expenses Hospice Inpatient Care	Numeric	9
86	CH	EXP_OTH_RT	Expenses Other Routine Services	Numeric	9
87	CI	EXP_PSUPPL	Expenses Patient Supplies	Numeric	9
88	CJ	EXP_PT	Expenses Physical Therapy	Numeric	9
89	CK	EXP_PHARM	Expenses Pharmacy	Numeric	9
90	CL	EXP_LAB	Expenses Laboratory	Numeric	9
91	CM	EXP_HMHLTH	Expenses Home Health Services	Numeric	9
92	CN	EXP_OTH_AN	Expenses Other Ancillary Services	Numeric	9
93	CO	EXP_POM	Expenses Plant Operations and Maintenance	Numeric	9
94	CP	EXP_HKP	Expenses Housekeeping	Numeric	9
95	CQ	EXP_LL	Expenses Laundry and Linen	Numeric	9
96	CR	EXP_DIET	Expenses Dietary	Numeric	9
97	CS	EXP_SS	Expenses Social Services	Numeric	9
98	CT	EXP_ACTV	Expenses Activities	Numeric	9
99	CU	EXP_INSV	Expenses Inservice Education - Nursing	Numeric	9
100	CV	EXP_ADMN	Expenses Administration	Numeric	9
101	CW	EXP_DPREC	Expenses Depreciation and Amortization	Numeric	9
102	CX	EXP_LEASE	Expenses Leases and Rentals	Numeric	9
103	CY	EXP_PRPTAX	Expenses Property Tax	Numeric	9
104	CZ	EXP_PRPINS	Expenses Property Insurance	Numeric	9
105	DA	EXP_INTPE	Expenses Interest - Property, Plant, and Equipment	Numeric	9
106	DB	EXP_INTOTH	Expenses Interest - Other	Numeric	9
107	DC	EXP_BDEBT	Expenses Provision for Bad Debts	Numeric	9
<b>Balance Sheet - Assets</b>					
108	DD	CUR_ASST	Current Assets	Numeric	9
109	DE	ASST_LIMTD	Assets Whose Use Is Limited	Numeric	9
110	DF	NET_PPE	Net Property, Plant, and Equipment	Numeric	9
111	DG	CONST_PROG	Construction-in-Progress	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
112	DH	INV_OTH	Investments and Other Assets	Numeric	9
113	DI	INTAN_ASST	Intangible Assets	Numeric	9
114	DJ	TOT_ASST	Total Assets	Numeric	9
<b>Balance Sheet - Liabilities and Equity</b>					
115	DK	CUR_LIAB	Current Liabilities	Numeric	9
116	DL	DEF_CRED	Deferred Credits	Numeric	9
117	DM	NET_LTDEBT	Net Long-term Debt	Numeric	9
118	DN	EQUITY	Equity	Numeric	9
119	DO	LIAB_EQ	Total Liabilities and Equity	Numeric	9
<b>Balance Sheet - Other Items</b>					
120	DP	REL_REC_CR	Related Party Receivables Current	Numeric	9
121	DQ	REL_REC_LT	Related Party Receivables Noncurrent	Numeric	9
122	DR	REL_PAY_CR	Related Party Payables Current	Numeric	9
123	DS	REL_PAY_LT	Related Party Payables Noncurrent	Numeric	9
124	DT	LAND&IMP	Land and Land Improvements	Numeric	9
125	DU	BLDGS&IMP	Buildings and Improvements	Numeric	9
126	DV	LEASE_IMP	Leasehold Improvements	Numeric	9
127	DW	EQUIPMENT	Equipment	Numeric	9
128	DX	TOT_PPE	Total Property, Plant and Equipment	Numeric	9
129	DY	ACC_DEPREC	Accumulated Depreciation	Numeric	9
130	DZ	MORT_PAY	Mortgages Payable	Numeric	9
131	EA	CAP_LEASE	Capitalized Lease Obligations	Numeric	9
132	EB	BOND_PAY	Bonds Payable	Numeric	9
133	EC	TOT_LTDEBT	Total Long-term Debt	Numeric	9
134	ED	CUR_MAT	Current Maturities on Long-term Debt	Numeric	9
<b>Financial Ratios (Calculated to two decimal places.)</b>					
135	EE	CUR_RATIO	Current Ratio	Numeric	9
136	EF	ACID_RATIO	Acid Test Ratio	Numeric	9
137	EG	DAYS_AR	Days in Accounts Receivable	Numeric	9
138	EH	LTD_ASST	Long-term Debt to Assets Rate	Numeric	9
139	EI	DEBT_COV	Debt Service Coverage Ratio	Numeric	9
140	EJ	OP_MARGIN	Operating Margin	Numeric	9
141	EK	NET_RTN_EQ	Net Return on Equity	Numeric	9
142	EL	TRNOVR_OPR	Turnover on Operating Assets	Numeric	9
143	EM	ASST_EQUY	Assets to Equity Ratio	Numeric	9
144	EN	PPE_BED	Net Property, Plant, and Equipment Per Licensed Bed	Numeric	9
<b>Productive Hours Routine Services by Nursing Employee Classification</b>					
145	EO	PRDHR_MGT	Productive Hours Supervisors and Management	Numeric	9
146	EP	PRDHR_GNP	Productive Hours Geriatric Nurse Practitioners	Numeric	9
147	EQ	PRDHR_RN	Productive Hours Registered Nurses	Numeric	9
148	ER	PRDHR_LVN	Productive Hours Licensed Vocational Nurses	Numeric	9
149	ES	PRDHR_NA	Productive Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
150	ET	PRDHR_TSP	Productive Hours Technicians and Specialists	Numeric	9



## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
151	EU	PRDHR_PSY	Productive Hours Psychiatric Technicians	Numeric	9
152	EV	PRDHR_OTH	Productive Hours Other	Numeric	9
<b>Productive Hours by Ancillary and Support Services Cost Center</b>					
153	EW	PRDHR_AN	Productive Hours Ancillary Services	Numeric	9
154	EX	PRDHR_POM	Productive Hours Plant Operations and Maintenance	Numeric	9
155	EY	PRDHR_HKP	Productive Hours Housekeeping	Numeric	9
156	EZ	PRDHR_LL	Productive Hours Laundry and Linen	Numeric	9
157	FA	PRDHR_DIET	Productive Hours Dietary	Numeric	9
158	FB	PRDHR_SS	Productive Hours Social Services	Numeric	9
159	FC	PRDHR_ACTV	Productive Hours Activities	Numeric	9
160	FD	PRDHR_INSV	Productive Hours Inservice Education - Nursing	Numeric	9
161	FE	PRDHR_ADMN	Productive Hours Administration	Numeric	9
162	FF	PRDHR_TOTL	Productive Hours Total	Numeric	9
<b>Temporary Staffing Productive Hours Routine Services by Classification</b>					
163	FG	TMP_HR_GNP	Temporary Hours Geriatric Nurse Practitioners	Numeric	9
164	FH	TMP_HR_RN	Temporary Hours Registered Nurses	Numeric	9
165	FI	TMP_HR_LVN	Temporary Hours Licensed Vocational Nurses	Numeric	9
166	FJ	TMP_HR_NA	Temporary Hours Nurse Assistants (Aides and Orderlies)	Numeric	9
167	FK	TMP_HR_PSY	Temporary Hours Psychiatric Technicians	Numeric	9
168	FL	TMP_HR_OTH	Temporary Hours Other	Numeric	9
169	FM	TMP_HR_TOT	Temporary Hours Total	Numeric	9
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>					
170	FN	S&W_MGT	Salaries and Wages Supervisors and Management	Numeric	9
171	FO	S&W_GNP	Salaries and Wages Geriatric Nurse Practitioners	Numeric	9
172	FP	S&W_RN	Salaries and Wages Registered Nurses	Numeric	9
173	FQ	S&W_LVN	Salaries and Wages Licensed Vocational Nurses	Numeric	9
174	FR	S&W_NA	Salaries and Wages Nurse Assistants (Aides and Orderlies)	Numeric	9
175	FS	S&W_TSP	Salaries and Wages Technicians and Specialists	Numeric	9
176	FT	S&W_PSY	Salaries and Wages Psychiatric Technicians	Numeric	9
177	FU	S&W_OTH	Salaries and Wages Other	Numeric	9
<b>Salaries and Wages by Ancillary and Support Services Cost Center</b>					
178	FV	S&W_ANC	Salaries and Wages Ancillary Services	Numeric	9
179	FW	S&W_POM	Salaries and Wages Plant Operations and Maintenance	Numeric	9
180	FX	S&W_HKP	Salaries and Wages Housekeeping	Numeric	9
181	FY	S&W_LL	Salaries and Wages Laundry and Linen	Numeric	9
182	FZ	S&W_DIET	Salaries and Wages Dietary	Numeric	9
183	GA	S&W_SS	Salaries and Wages Social Services	Numeric	9
184	GB	S&W_ACTV	Salaries and Wages Activities	Numeric	9
185	GC	S&W_INSV	Salaries and Wages Inservice Education - Nursing	Numeric	9
186	GD	S&W_ADMN	Salaries and Wages Administration	Numeric	9
187	GE	S&W_TOTL	Salaries and Wages Total	Numeric	9

## DATA FILE SPECIFICATIONS

Item No.	Column	Field Title	Data Item	Data Type	Field Size
<b>Temporary Staffing Amount Paid by Classification</b>					
188	GF	TMP_PD_GNP	Amount Paid Temporary Geriatric Nurse Practitioners	Numeric	9
189	GG	TMP_PD_RN	Amount Paid Temporary Registered Nurses	Numeric	9
190	GH	TMP_PD_LVN	Amount Paid Temporary Licensed Vocational Nurses	Numeric	9
191	GI	TMP_PD_NA	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	Numeric	9
192	GJ	TMP_PD_PSY	Amount Paid Temporary Psychiatric Technicians	Numeric	9
193	GK	TMP_PD_OTH	Amount Paid Temporary Other	Numeric	9
194	GL	TMP_PD_TOT	Amount Paid Temporary Staffing, Total	Numeric	9
<b>Labor Turnover Information</b>					
195	GM	EMP_AVG	Average Number of Employees	Numeric	9
196	GN	EMP_TRNOVR	Employee Turnover Percentage	Numeric	9
197	GO	EMP_CONT	Employees with Continuous Service for the Entire Period	Numeric	9

## **DATA ITEM DEFINITIONS**

This section contains the definitions of the data items included in the data file, listing the number of each data item (Item No.), its name (Data Item), and a brief description of the data item.



## DATA ITEM DEFINITIONS

**DISCLOSURE REPORT INFORMATION** -The following are definitions for each data item contained in the data file:

1. **OSHPD Facility Number** - A nine-digit facility identification number assigned by OSHPD for reporting purposes.
2. **Facility DBA (Doing Business As) Name** - The name under which the facility is doing business. This name may be an abbreviation and may differ from the facility's legal name.
3. **Report Period Begin Date** - The first day of the reporting period (YYYYMMDD).
4. **Report Period End Date** - The last day of the reporting period (YYYYMMDD).
5. **Days in Report Period** - The number of calendar days in the reporting period. For most facilities, this value is 365. A different number usually indicates that the facility opened or closed, or had a change in licensure or fiscal year end date, during the reporting cycle.
6. **Data Status Indicator** - Indicates if data for that facility are from the AUDITED database or the SUBMITTED database. Audited data are included for those facilities whose reports have completed the Office's desk audit process. As Submitted data are included for those facilities whose reports are still in the desk audit process. Please note that facilities may submit revisions to a report subsequent to our completion of the desk audit.
7. **Comparable Facility Indicator** - Indicates if the report is from a “comparable” or “non-comparable” facility. A list of non-comparable facilities is provided in Appendix D along with a description of the type of facility it is, and why it is considered non-comparable.

**GENERAL FACILITY INFORMATION** - The following fields provide general information with respect to the facility, including its location, license category, and street address, and the Administrator's name:

8. **County Number** - The number of the County in which the facility is located. There are 58 counties in California. Appendix C is a cross-reference between county numbers and names. Please note that no facilities are located in the Counties of Alpine, Mariposa, Modoc, Mono, Sierra, Trinity, and Tuolumne (County Numbers 02, 22, 25, 26, 46, 53, and 55).
9. **Health Service Area (HSA) Number** - A numeric code denoting the HSA in which the facility is located. The HSA's geographic area, consisting of one or more contiguous counties, is designated by the Federal Department of Health and Human Services for health planning on a regional basis. Appendix C identifies the HSAs that are located in each county.
10. **Health Facility Planning Area (HFPA)** - A numeric code denoting the Health Facility Planning Area (HFPA) in which the facility is located. The HFPA is a geographic subdivision of a Health Service Area (HSA). Appendix C identifies the HFPAs that are located in each county.

## DATA ITEM DEFINITIONS

11. **License Category** - Denotes the type of facility license issued by the Department of Health Services' Licensing and Certification Division, either Skilled Nursing Facility (SNF), Intermediate Care Facility (ICF), or Congregate Living Health Facility (CLHF). SNF/RES and ICF/RES indicate facilities that are licensed for skilled nursing or intermediate care, but are an integral part of a residential care facility.
12. **Type of Control** - Denotes the type of ownership of a facility licensee. The following eight types of control are reported: Church Related, Not-for-Profit, Investor Owned, State, County, City/County, City, and District.
13. **Legal Organization** - Denotes the type of legal organization of a facility licensee as Corporation, Division, Partnership, Proprietorship, or Other.
14. **Phone Number** - The main business phone number of the facility.
15. **Address** - The street address of the facility.
16. **City** - The city in which the facility is located.
17. **Zip Code** - The zip code of the facility.
18. **Medi-Cal Contract Provider Number** - The Medi-Cal contract provider number of the facility.
19. **Administrator** - The name of the facility's Administrator.
20. **Related to Other Facilities** - Indicates if the facility is related to other health care facilities in California.
21. **Parent Organization** - The parent organization of the facility, if any.

**BEDS (Excluding Beds in Suspense)** - The number of beds that are licensed, as described below:

22. **Licensed Beds (End of Period)** - The number of licensed beds (excluding beds placed in suspense) stated on the facility license at the end of the reporting period.
23. **Licensed Beds (Average)** - The average number of licensed beds (excluding beds placed in suspense) at the end of each month during the reporting period.

**UTILIZATION DATA** - The overall utilization statistics for the facility for the reporting period.

24. **Patient (Census) Days Total** - The number of days that all patients spent in the facility during the reporting period as counted at the census taking time each day. Patient days include the day of admission, but not the day of discharge.

## DATA ITEM DEFINITIONS

25. **Occupancy Rate** - The percentage of licensed beds occupied during a reporting period. Occupancy rate is calculated by dividing the number of patient (census) days by the number of bed days. Bed days is the number of calendar days in the reporting period times the number of licensed beds.
26. **Admissions Total** - The number of patients formally admitted to the facility, or transferred from a residential care unit to the nursing care unit of the facility. This does not include patients returning to the facility under a bed-hold or leave, where a bed has been held open specifically for the patient's return.
27. **Discharges Total** - The number of patients formally released from the facility, or transferred to a residential care unit from the nursing care unit of the facility. This includes patient deaths, but does not include patients leaving the facility temporarily under a bed-hold or leave, where a bed is held open specifically for the patient's return.

**PATIENT (CENSUS) DAYS BY PAYER** - The number of days that patients spent in the facility during the reporting period for which a particular payer is paying the significant portion of the bill. Patient days include the day of admission, but not the day of discharge. Patient days are reported by four payer categories:

28. **Patient (Census) Days Medicare**
29. **Patient (Census) Days Medi-Cal**
30. **Patient (Census) Days Self-Pay**
31. **Patient (Census) Days Other Payers**

The sum of Items 28-31 equals **Patient (Census) Days Total** (Item 24).

A definition of the four payer categories follows:

- a. **Medicare** - A Federal third-party reimbursement program administered by the Health Care Financing Administration that underwrites the medical costs of persons 65 and over, and some qualified persons under 65. Data related to Medicare patients enrolled in health maintenance organizations (HMOs) are not included in the Medicare payer category, but are part of the "Other Payer" category.
- b. **Medi-Cal** - The Federal-State funded, State operated and administered, Medicaid program which provides medical benefits for certain low-income and needy persons. Data related to Medi-Cal patients enrolled in health maintenance organizations (HMOs) are not included in the Medi-Cal payer category, but are part of the "Other Payer" category.
- c. **Self-Pay** - Patients who are financially responsible for their own care and who are not covered by a third-party payer program.

## DATA ITEM DEFINITIONS

- d. **Other Payers** - All payers other than Medicare, Medi-Cal, and Self-Pay. Medicare and Medi-Cal patients enrolled in health maintenance organizations (HMOs), however, are included in this category.

**PATIENT (CENSUS) DAYS BY ROUTINE SERVICE** - The number of days that patients spent in the facility during the reporting period receiving a particular type of care. Patient days include the day of admission, but not the day of discharge. Patient days are reported by nine types of care:

- 32. **Patient (Census) Days Skilled Nursing Care**
- 33. **Patient (Census) Days Intermediate Care**
- 34. **Patient (Census) Days Mentally Disabled Care**
- 35. **Patient (Census) Days Developmentally Disabled Care**
- 36. **Patient (Census) Days Sub-Acute Care**
- 37. **Patient (Census) Days Sub-Acute Care - Pediatric**
- 38. **Patient (Census) Days Transitional Inpatient Care**
- 39. **Patient (Census) Days Hospice Inpatient Care**
- 40. **Patient (Census) Days Other Routine Services**

The sum of Items 32-40 equals **Patient (Census) Days Total** (Item 24).

A definition of the nine types of care follows:

- a. **Skilled Nursing** - A level of nursing and supportive care provided by licensed nurses to patients who need 24-hour nursing service on an extended basis.
- b. **Intermediate Care** - A level of nursing and supportive care that provides care for patients who are ambulatory or semi-ambulatory and have a recurring need for skilled nursing supervision and supportive care but who do not require continuous nursing care.
- c. **Mentally Disabled Care** - Nursing and supportive care for patients with a chronic psychiatric impairment and whose adaptive functioning is moderately impaired.
- d. **Developmentally Disabled Care** - Nursing and supportive care for patients with a disability attributable to mental retardation, cerebral palsy, epilepsy, or other neurologically handicapping conditions found to be closely related to mental retardation or to require similar treatment.



## DATA ITEM DEFINITIONS

- e. **Sub-Acute Care** - A level of nursing and supportive care for patients who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and acute care requirements. Staffing requires specially trained licensed nursing personnel.
- f. **Sub-Acute Care - Pediatric** - A level of nursing and supportive care for pediatric patients, under the age of 21, who have a fragile medical condition. Such care is more intensive than skilled nursing care but less intensive than the usual medical, surgical, and pediatric acute care requirements. Staffing requires specially trained licensed nursing personnel.
- g. **Transitional Inpatient Care** – Intensive licensed nursing care in a unit identified in the contract with the Department of Health Services to provide this care to Medi-Cal beneficiaries. This care consists of medical care, rehabilitative care, or both, for patients who have suffered an illness, injury, or exacerbation of a disease, and whose medical condition has clinically stabilized so that daily physician services and the immediate availability of technically complex diagnostic and invasive procedures, are not medically necessary.
- h. **Hospice Inpatient Care** - The provision of palliative and supportive care services to terminally ill patients, including general inpatient care and respite care (care needed to relieve family or other persons caring for the patient).
- i. **Other Routine Services** - Routine services not properly reported in any of the above routine services categories.

**INCOME STATEMENT** - A financial statement that summarizes the various revenue and expenses of the facility during the reporting period, and which shows the net income or loss. The Income Statement (Items 41-50) included here is a summary which contains key totals and other important items. The detail related to many of these items are also reported in Items 51-107.

- 41. **Net Routine Services Revenue Total** - Routine services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the routine services revenue. Routine service is nursing care provided to individuals admitted as inpatients of the facility.
- 42. **Net Ancillary Services Revenue Total** - Ancillary services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the ancillary services revenue.
- 43. **Other Operating Revenue** - Revenue generated by health care operations from non-patient care services to patients and others. Examples include non-patient food sales, refunds and rebates, and supplies sold to non-patients. Does not include interest income.

## DATA ITEM DEFINITIONS

- 44. **Total Health Care Revenue** - Revenue earned for providing health care services to patients. Calculated by adding total net routine services revenue, total net ancillary services revenue, and other operating revenue from health care operations (Items 41, 42, and 43).
- 45. **Total Health Care Expenses** - Total costs incurred by revenue-producing and non-revenue producing cost centers for providing patient care at the facility. Excludes nonhealth care expenses, provision for income taxes, and extraordinary items.
- 46. **Net from Health Care Operations** - Total health care revenue (Item 44) less total health care expenses (Item 45). This is the net income resulting from providing health care services during the reporting period, exclusive of nonhealth care revenue and expenses.
- 47. **Nonhealth Care Revenue and Expenses, Net** - Revenue and expenses for services that are not directly related to the provision of health care services. Examples of nonhealth care items include residential care services, unrestricted contributions, and interest income and gains from investments.
- 48. **Provision for Income Taxes** - The sum of current and deferred income taxes incurred by the facility.
- 49. **Extraordinary Items** - Revenue received or expenses incurred from events that will, in all likelihood, never occur again, e.g., a major casualty loss due to a fire. Items are generally recorded as expense (losses), so a negative amount indicates revenue (gain).
- 50. **Net Income** - The amount of income from health care operations less nonhealth care revenue net of nonhealth care expenses, provision for income taxes, and extraordinary items. A negative value indicates a net loss.

**NET ROUTINE REVENUE BY PAYER** - Routine services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the routine services revenue for a particular payer. Net routine revenue is reported by four payer categories:

- 51. **Net Routine Services Revenue Medicare**
- 52. **Net Routine Services Revenue Medi-Cal**
- 53. **Net Routine Services Revenue Self-Pay**
- 54. **Net Routine Services Revenue Other Payers**

The sum of Items 51-54 equals **Net Routine Services Revenue Total** (Item 41).

See **Patient (Census) Days by Payer** (Items 28-31) for definitions of the four payer categories.

## DATA ITEM DEFINITIONS

**NET ROUTINE REVENUE BY ROUTINE SERVICE** - Routine services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the routine services revenue from providing a particular type of care. Net routine revenue is reported for nine types of care:

- 55.    **Net Revenue Skilled Nursing Care**
- 56.    **Net Revenue Intermediate Care**
- 57.    **Net Revenue Mentally Disabled Care**
- 58.    **Net Revenue Developmentally Disabled Care**
- 59.    **Net Revenue Sub-Acute Care**
- 60.    **Net Revenue Sub-Acute Care - Pediatric**
- 61.    **Net Revenue Transitional Inpatient Care**
- 62.    **Net Revenue Hospice Inpatient Care**
- 63.    **Net Revenue Other Routine Services**

The sum of Items 55-63 equals **Net Routine Services Revenue Total** (Item 41).

See **Patient (Census) Days by Routine Service** (Items 32-40) for definitions of the nine types of care.

**NET ANCILLARY REVENUE BY PAYER** - Ancillary services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the ancillary services revenue for a particular payer. Net Ancillary revenue is reported by four payer categories:

- 64.    **Net Ancillary Revenue Medicare**
- 65.    **Net Ancillary Revenue Medi-Cal**
- 66.    **Net Ancillary Revenue Self-Pay**
- 67.    **Net Ancillary Revenue Other Payers**

The sum of Items 64-67 equals **Net Ancillary Services Revenue Total** (Item 42).

See **Patient (Census) Days by Payer** (Items 28-31) for definitions of the four payer categories.

## DATA ITEM DEFINITIONS

**NET ANCILLARY REVENUE BY ANCILLARY SERVICE** - Ancillary services revenue earned after deducting contractual adjustments, administrative adjustments, charity allowances, and other deductions related to the ancillary services revenue. Net Ancillary revenue is reported by six types of ancillary service:

- 68. **Net Revenue Patient Supplies** - Net revenue for medical and personal supplies and equipment charged to patients.
- 69. **Net Revenue Physical Therapy** - Net revenue for physical or corrective treatment of bodily or mental conditions by the use of physical, chemical, and other treatment programs.
- 70. **Net Revenue Pharmacy** - Net revenue for drugs charged to patients.
- 71. **Net Revenue Laboratory** - Net revenue for diagnostic and routine laboratory tests necessary for the diagnosis and treatment of patients.
- 72. **Net Revenue Home Health Services** - Net revenue for providing health care to patients at their place of residence on the basis of physicians' orders and approved plans of care. Activities of each of the following may be performed for home-bound patients: nursing care, intravenous therapy, inhalation therapy, electrocardiology, physical therapy, occupational and recreational therapy, social services, home respite care, dietary, and housekeeping.
- 73. **Net Revenue Other Ancillary Services** - Net revenue for special services to patients not covered above for which a separate charge is made. This would include, but is not restricted to, occupational therapy, speech pathology, radiology services, adult day health care, physician care, and barber and beauty services.

The sum of Items 68-73 equals **Net Ancillary Services Revenue Total** (Item 42).

**OPERATING EXPENSES BY NATURAL CLASSIFICATION** - The total direct expenses incurred for providing patient care by the facility, by natural classification.

- 74. **Expenses Salaries and Wages** - Expenses for all remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.
- 75. **Expenses Employee Benefits** - Expenses incurred for vacation pay, sick leave pay, holiday pay, FICA, SUI, FUI, workers' compensation insurance, group health insurance, group life insurance, pension and retirement costs.
- 76. **Expenses Other** - Expenses other than salaries and wages and employee benefits. Other expenses include, but are not limited to, supplies, purchased services, depreciation and amortization, leases and rentals, and interest.

## DATA ITEM DEFINITIONS

77. **Workers' Compensation Insurance (Included in Employee Benefits)** - The amount of Workers' Compensation Insurance expense which is included in **Employee Benefits** (Item 75).

**OPERATING EXPENSES BY COST CENTER** - The total direct expenses incurred by each cost center for providing patient care by the facility. Direct expenses include salaries and wages, employee benefits, and other expenses. Operating expenses are reported for nine routine service revenue-producing cost centers, six ancillary service revenue producing cost centers, eight support services cost centers, five property cost centers, and two other cost centers. The definition of each cost center follows:

78. **Expenses Skilled Nursing Care**
79. **Expenses Intermediate Care**
80. **Expenses Mentally Disordered Care**
81. **Expenses Developmentally Disabled Care**
82. **Expenses Sub-Acute Care**
83. **Expenses Sub-Acute Care - Pediatric**
84. **Expenses Transitional Inpatient Care**
85. **Expenses Hospice Inpatient Care**
86. **Expenses Other Routine Services**

See **Patient (Census) Days by Routine Service** (Items 32-40) for definitions of the nine types of care.

87. **Expenses Patient Supplies**
88. **Expenses Physical Therapy**
89. **Expenses Pharmacy**
90. **Expenses Laboratory**
91. **Expenses Home Health Services**
92. **Expenses Other Ancillary Services**

See **Net Ancillary Revenue by Ancillary Service** (Items 68-73) for definitions of the six types of ancillary services.

## DATA ITEM DEFINITIONS

- 93. **Expenses Plant Operations and Maintenance** - Maintenance and repair of buildings, parking facilities, and all equipment; minor renovation of buildings and equipment; maintenance of grounds; security; and the cost of utilities.
- 94. **Expenses Housekeeping** - Care and cleaning of the interior of the physical plant.
- 95. **Expenses Laundry and Linen** - Providing laundry and linen services for facility use and personal laundry services.
- 96. **Expenses Dietary** - Preparation and delivery of food to patients.
- 97. **Expenses Social Services** - Obtaining, analyzing, and interpreting social and economic information to assist in diagnosis, treatment, and rehabilitation of patients.
- 98. **Expenses Activities** - Organizing activity programs for the benefit of the patient, including social activities, religious programs, educational activities, and exercise activities.
- 99. **Expenses Inservice Education - Nursing** - Provision of inservice education to nursing personnel, such as nurse assistant orientation and training programs.
- 100. **Expenses Administration** - Overall management and administration of the facility, general patient accounting, communication systems, data processing, patient admissions, public relations, professional liability and non-property-related insurance, licenses and taxes, medical record activities, and procurement of supplies and equipment.
- 101. **Expenses Depreciation and Amortization** - Expenses recorded to spread the cost of a capital asset over its estimated useful life. Includes depreciation expenses for property, plant, and equipment, and the amortization of goodwill and other intangibles. Depreciation and amortization are calculated using the straight-line method, which assigns to each period an equal portion of the asset's cost less any estimated salvage value.
- 102. **Expenses Leases and Rentals** - Lease and rental expenses relating to building, equipment, and leasehold improvements.
- 103. **Expenses Property Tax** - Property taxes relating to the operation of the facility. It does not include property taxes paid on investment property.
- 104. **Expenses Property Insurance** - Expenses incurred in maintaining all insurance policies covering the facility property. Included are property damage insurance, fire insurance and boiler insurance.
- 105. **Expenses Interest - Property, Plant, and Equipment** - Interest incurred on mortgage notes, capitalized lease obligations, and other debt incurred for the acquisition of land, buildings, and equipment.
- 106. **Expenses Interest - Other** - Interest incurred on debt not for the acquisition of land, building, and equipment.

## DATA ITEM DEFINITIONS

107. **Expenses Provision for Bad Debts** - The amount of accounts and notes receivable estimated to be uncollectible due to the patient's unwillingness to pay.

The sum of items 78-107 equals **Total Health Care Expenses** (Item 45).

**BALANCE SHEET - ASSETS** - The Balance Sheet is a summary financial statement of the facility's financial position as of the report period end date, displaying its assets, liabilities, and equity. An asset is any physical object (tangible) or right (intangible) which provides future economic benefits to its owner, or any cost benefiting a future period. Key asset categories are reported (Items 108-114) and defined as follows:

108. **Current Assets** - Unrestricted cash and other assets, such as marketable securities, accounts receivable, and inventory, that will be converted into cash, or will be used, during a normal operating cycle, which is generally one year. These items are often viewed as being indicative of short-term debt-paying ability.
109. **Assets Whose Use Is Limited** - Assets whose use is limited either by the facility's governing board, trust agreement, or other third parties. These assets may be in the form of cash, marketable securities, pledges, or other investments.
110. **Net Property, Plant, and Equipment** - The cost of depreciable assets used in facility operations, such as land, buildings, and equipment, less related accumulated depreciation. Excludes construction-in-progress.
111. **Construction-in-Progress** - The accumulated cost of construction that is in progress and eventually used in facility operations. Upon completion of the construction project, the asset is reclassified to the appropriate capital asset accounts, such as land and buildings.
112. **Investments and Other Assets** - Non-current assets which do not fit other asset categories. Examples include investments in property, plant, and equipment not used in facility operations, and long-term related party receivables.
113. **Intangible Assets** - Non-current assets lacking physical existence that have future economic benefits because of the rights they afford the possessor. The cost of an intangible asset is amortized over its expected useful life. Examples include goodwill, unamortized loan costs, and preopening costs.
114. **Total Assets** - The sum of current assets; assets whose use is limited; net property, plant, and equipment; construction-in-progress; investments and other assets; and intangible assets. Also equals **Total Liabilities and Equity** (Item 119).

**BALANCE SHEET - LIABILITIES AND EQUITY** - The Balance Sheet is a summary financial statement of the facility's financial position as of the report period end date, displaying its assets, liabilities, and equity. Liabilities are amounts owed by the facility (debtor) to another entity (creditor) payable in money, or in goods and services. Equity is the owner's interest in the facility, or the amount by

## DATA ITEM DEFINITIONS

which a facility's total assets exceed its total liabilities. Key liability categories and equity are reported (Items 115-119), and are defined as follows:

- 115. **Current Liabilities** - The short-term debt or obligations that, according to reasonable expectations, are to be satisfied within a normal operating cycle, or one year, whichever is longer. Examples include accounts payable, accrued compensation and related liabilities, and short-term related party payables.
- 116. **Deferred Credits** - The amount of revenue received or recorded before it is earned, such as deferred income taxes or deferred third-party income.
- 117. **Net Long-term Debt** - The amount of liabilities which are not expected to be satisfied within one year of the end of the reporting period. This amount reflects the reduction for that portion of the debt which is expected to be satisfied the next year. Net long-term debt includes mortgage notes, capitalized lease obligations, bonds payable, and long-term related party payables.
- 118. **Equity** - The owner's interest in the facility, or the amount by which a facility's total assets exceeds its total liabilities. Negative equity indicates that total liabilities exceed total assets.
- 119. **Total Liabilities and Equity** - The sum of current liabilities, deferred credits, net long-term debt, and equity. Also equals **Total Assets** (Item 114).

**BALANCE SHEET - OTHER ITEMS** - The selected Balance Sheet items reported here are items included in the assets and liabilities reported in **Balance Sheet - Assets** (Items 108-114) and **Balance Sheet - Liabilities and Equity** (Items 115-119).

- 120. **Related Party Receivables Current** - The amount of receivables that is expected to be collected and due from the facility's parent, home office, owner or other related parties within one year.
- 121. **Related Party Receivables Noncurrent** - The noncurrent amount of receivables that are due from the facility's parent, home office, owner or other related parties.
- 122. **Related Party Payables Current** - The amount of payables that is due to the facility's parent, home office, owner or other related parties within one year.
- 123. **Related Party Payables Noncurrent** - The noncurrent portion of amounts due to the facility's parent, home office, owner or other related parties.
- 124. **Land and Land Improvements** - The cost of land and land improvements used in facility operations.
- 125. **Buildings and Improvements** - The cost of all buildings and subsequent additions used in facility operations. Includes facility buildings, parking structures, and fixed equipment.
- 126. **Leasehold Improvements** - The cost of improvements of a leasehold used in facility operations.



## DATA ITEM DEFINITIONS

127. **Equipment** - The cost of major movable equipment, minor equipment, and furniture and furnishings used in facility operations that will be capitalized over an estimated useful life.
128. **Total Property, Plant, and Equipment** - The cost of all land, land improvements, buildings and improvements, leasehold improvements, and equipment used in facility operations.
129. **Accumulated Depreciation** - The accumulation to date of depreciation expense or that portion of the original cost of depreciable assets which already has been expensed. Accumulated depreciation relates to all depreciable assets, including land improvements, buildings and improvements, leasehold improvements, and equipment. **Total Property, Plant, and Equipment** (Item 128) minus Accumulated Depreciation equals **Net Property, Plant, and Equipment** (Item 110).
130. **Mortgages Payable** - The amount of unpaid principal related to all mortgages as of the report period end date. A mortgage payable is secured by a pledge of designated property.
131. **Capitalized Lease Obligations** - The amount of unpaid principal related to all capital leases as of the report period end date. A capital lease obligation is a lease under which the lessee (facility) records an asset and a liability, and accounts for the lease as an installment purchase of the leased property.
132. **Bonds Payable** - The amount of unpaid principal related to all bonds as of the report period end date. A bond is a written promise to pay a sum of money at some definite future time.
133. **Total Long-term Debt** - The amount of unpaid principle related to all forms of long-term debt as of the report period end date. This includes mortgages payable, construction loans, notes under revolving credit, capitalized lease obligations, bonds payable, long-term related party payables, and other non-current liabilities.
134. **Current Maturities on Long-term Debt** - The amount of long-term debt that is due within one year from the report period end date. **Total Long-term Debt** (Item 133) minus Current Maturities on Long-term Debt equals **Net Long-term Debt** (Item 117).

**FINANCIAL RATIOS** - A comparison of related pieces of financial and/or utilization data that are usually expressed as a percentage or a decimal. All ratios are calculated to two decimal places.

135. **Current Ratio** - Total current assets (Item 108) divided by total current liabilities (Item 115). This ratio shows the dollar amount of current assets per dollar of current liabilities. It is a gross indicator of the facility's liquidity. Usually a ratio of 2.0 or more indicates a healthy liquidity position.
136. **Acid Test Ratio** - Cash plus marketable securities divided by total current liabilities (Item 115). This ratio shows the amount of cash and marketable securities per dollar of current liabilities. It is a stricter test of liquidity than the current ratio as it excludes from the numerator any assets which cannot be immediately realized to cover current liabilities. Higher values indicate that more liquid resources are available to meet current liabilities.

## DATA ITEM DEFINITIONS

137. **Days in Accounts Receivable** - Net accounts receivable divided by average revenue per day [net routine services revenue (Item 41) and net ancillary services revenue (Item 42) divided by the number of days in the reporting period (Item 5)]. This ratio measures the average number of days it takes the facility to collect a receivable.
138. **Long-term Debt to Assets Rate** - Net long-term debt (Item 117) divided by total assets (Item 114) and multiplied by 100. This ratio indicates the proportion of total assets that is financed by long-term debt.
139. **Debt Service Coverage Ratio** - The sum of net income (Item 50), interest expense (Items 105 & 106), and depreciation and amortization (Item 101), divided by the sum of current maturities of long-term debt (Item 134) and interest expense (Items 105 & 106). This ratio indicates the facility's ability to meet its principal and interest payments on long-term debt. A value of 1.00 or more means that the facility is meeting its debt requirements.
140. **Operating Margin** - Net income from health care operations (Item 46) divided by total health care revenue (Item 44) (sum of net routine services revenue, ancillary services revenue, and other operating revenue). This ratio indicates the percentage of health care revenue which remains as income after operating expenses have been deducted.
141. **Net Return on Equity** - Net income (Item 50) divided by average equity. This ratio defines the amount of net income earned per dollar of equity investment.
142. **Turnover on Operating Assets** - The sum of net routine services revenue (Item 41) and net ancillary services revenue (Item 42) divided by the sum of current assets (Item 107) and net property, plant, and equipment (Item 110). This ratio indicates how well operating assets are used to generate patient revenue.
143. **Assets to Equity Ratio** - Total assets (Item 114) divided by total equity (Item 118). This ratio indicates the extent to which equity levels are used to support assets and generate future earnings. If the value is too high, the facility may be undercapitalized; if too low, the facility may be overcapitalized. A value of 4 or 5 is a well-capitalized condition.
144. **Net Property, Plant, and Equipment Per Licensed Bed** - Net property, plant, and equipment (Item 110), plus construction-in-progress (Item 111), divided by the number of licensed beds (Item 22). This ratio indicates the dollar value of net fixed assets per licensed bed. Age of the facility can affect this ratio and should be considered in comparing facilities.

### **PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING EMPLOYEE**

**CLASSIFICATION** - Total hours actually worked or on the job by employee classification. (See **Productive Hours Total** (Item 162) for the definition of productive hours. Includes employees in all nine of the routine services detailed in Items 32-40.) The eight reported employee classifications are:

## DATA ITEM DEFINITIONS

- 145. **Productive Hours Supervisors and Management** - Employees included in this classification are primarily involved in the direction, supervision, and coordination of nursing activities. Typical job titles are Director of Nursing, and Assistant Director of Nursing.
- 146. **Productive Hours Geriatric Nurse Practitioners** - Includes only Registered Nurses licensed by the Board of Registered Nursing as a nurse practitioner, who has completed an educational program in gerontological nursing, or family or adult nursing with an emphasis on care of elders.
- 147. **Productive Hours Registered Nurses** - Includes Registered Nurses (RNs) employed in the performance of direct nursing care to patients. RNs functioning as supervisors are classified as Management and Supervision.
- 148. **Productive Hours Licensed Vocational Nurses** - Includes Licensed Vocational Nurses (LVNs) employed in the performance of direct nursing care to patients.
- 149. **Productive Hours Nurse Assistants (Aides & Orderlies)** - This classification includes non-technical personnel employed in the performance of direct nursing care to patients. Examples of job titles include Nurse Assistant, Certified Nurse Assistant Aide, and Orderly.
- 150. **Productive Hours Technical and Specialist** - Employees included in this classification usually perform activities of a creative or complex nature, and are often licensed or registered. Includes such job titles as Therapist, Technician, and Technologist. Lead positions that provide direct supervision to five or more employees are classified as Management and Supervision.
- 151. **Productive Hours Psychiatric Technicians** - Includes Licensed Psychiatric Technicians employed in the performance of direct care to patients.
- 152. **Productive Hours Other** - All others not included in the job classes described above, who are employed in the performance of direct nursing care to patients.

**PRODUCTIVE HOURS - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - Total hours actually worked or on the job by cost center. (See **Total Productive Hours** (Item 162) for the definition of productive hours.) The nine reported cost centers are:

- 153. **Productive Hours Ancillary Services** - Includes employees in all six of the ancillary services detailed in Items 68-73.
- 154. **Productive Hours Plant Operations and Maintenance**
- 155. **Productive Hours Housekeeping**
- 156. **Productive Hours Laundry and Linen**
- 157. **Productive Hours Dietary**
- 158. **Productive Hours Social Services**

## DATA ITEM DEFINITIONS

159. **Productive Hours Activities**

160. **Productive Hours Inservice Education - Nursing**

161. **Productive Hours Administration**

See **Operating Expenses by Cost Center** (Items 93-100) for definitions of the eight support services cost centers.

162. **Productive Hours Total** - Total hours actually worked by all health care employees, including paid time spent attending meetings and educational activities at or away from the facility. Does not include non-productive hours or “on-call” hours. Equals the sum of Items 145-161.

**TEMPORARY STAFFING PRODUCTIVE HOURS - ROUTINE SERVICES BY NURSING CLASSIFICATION** - Total hours actually worked or on the job for those individuals who work at the facility, but are not paid through the facility’s payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40. See **Productive Hours Total** (Item 162) for the definition of productive hours.)

163. **Temporary Hours Geriatric Nurse Practitioners**

164. **Temporary Hours Registered Nurses**

165. **Temporary Hours Licensed Vocational Nurses**

166. **Temporary Hours Nurse Assistants (Aides and Orderlies)**

167. **Temporary Hours Psychiatric Technicians**

168. **Temporary Hours Other**

169. **Temporary Staffing Hours Total** - The sum of Items 163-168.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 145-152) for definitions of the employee classifications.

**SALARIES AND WAGES - ROUTINE SERVICES BY NURSING EMPLOYEE CLASSIFICATION** - All remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. (Includes employees in all nine of the routine services detailed in Items 32-40.)

170. **Salaries and Wages Supervisors and Management**

## DATA ITEM DEFINITIONS

- 171. **Salaries and Wages Geriatric Nurse Practitioners**
- 172. **Salaries and Wages Registered Nurses**
- 173. **Salaries and Wages Licensed Vocational Nurses**
- 174. **Salaries and Wages Nurse Assistants (Aides and Orderlies)**
- 175. **Salaries and Wages Technicians and Specialists**
- 176. **Salaries and Wages Psychiatric Technicians**
- 177. **Salaries and Wages Other**

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 145-152) for definitions of the eight employee classifications.

**SALARIES AND WAGES - ANCILLARY AND SUPPORT SERVICES BY COST CENTER** - All remuneration for services performed by an employee (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off.

- 178. **Salaries and Wages Ancillary Services** - Includes employees in all six of the ancillary services detailed in Items 68-73.
- 179. **Salaries and Wages Plant Operations and Maintenance**
- 180. **Salaries and Wages Housekeeping**
- 181. **Salaries and Wages Laundry and Linen**
- 182. **Salaries and Wages Dietary**
- 183. **Salaries and Wages Social Services**
- 184. **Salaries and Wages Activities**
- 185. **Salaries and Wages Inservice Education - Nursing**
- 186. **Salaries and Wages Administration**

See **Operating Expenses by Cost Center** (Items 93-100) for definitions of the eight support services cost centers.

## DATA ITEM DEFINITIONS

187. **Salaries and Wages Total** - All remuneration for services performed by all health care employees (including bonuses), and the fair market value of services donated to the facility by persons performing under an employee relationship. This does not include registry nurses and other temporary staffing, independent contractors, or vacation pay, holiday pay, sick leave and other paid time off. Equals the sum of Items 170-186.

**TEMPORARY STAFFING- AMOUNT PAID BY NURSING CLASSIFICATION** - Total amount paid for those individuals who work at the facility, but are not paid through the facility's payroll system. This includes registry nursing personnel. (Includes temporary staffing in all nine of the routine services detailed in Items 32-40.)

188. **Amount Paid Temporary Geriatric Nurse Practitioners**
189. **Amount Paid Temporary Registered Nurses**
190. **Amount Paid Temporary Licensed Vocational Nurses**
191. **Amount Paid Temporary Nurse Assistants (Aides and Orderlies)**
192. **Amount Paid Temporary Psychiatric Technicians**
193. **Amount Paid Temporary Other**
194. **Amount Paid Temporary Staffing, Total** - The sum of Items 188-193.

See **Productive Hours Routine Services by Nursing Employee Classification** (Items 145-152) for definitions of the employee classifications.

**LABOR TURNOVER INFORMATION** - Selected information on total health care employees for the facility.

195. **Average Number of Employees** - The sum of the number of health care employees paid each payroll period during the reporting period divided by the number of payroll periods.
196. **Employee Turnover Percentage** - The number of times an employee is replaced during the period. This is expressed as a percentage and is calculated by dividing the total number of people employed during the period by the average number of employees times 100, minus 100.
197. **Employees with Continuous Service for the Entire Period** - The number of employees who were working for the facility at the beginning of the reporting period that were still working for the facility at the end of the period.

## **APPENDIX A**

### **DISCLOSURE REPORT REFERENCES**

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.





## APPENDIX A - DISCLOSURE REPORT REFERENCES

This appendix is a cross-reference between the data items included in the data file and the page-column-line references on the Long-term Care Facility Integrated Disclosure and Medi-Cal Cost Report (Disclosure Report), the source of most of these data items.

When using this cross-reference, please note the following abbreviations and symbols that are being used:

P	Page number	x	Multiply
C	Column number	÷	Divide
L	Line number	=	Equals
+	Add	-	Subtract (spaces before/after sign)

If you would like a copy of the Disclosure Report forms, please call OSHPD's Data Users Support Group at (916) 322-2814.

The first two columns of this appendix reference the same data item number (Item No.) and data field name (Data Item) used throughout this documentation. The third column shows the source of the data, which is usually the page-column-line reference from the Disclosure Report.

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
<b>Disclosure Report Information</b>		
1	OSHPD Facility Number	OSHPD Activity System
2	Facility DBA Name	OSHPD Activity System
3	Report Period Begin Date	P1 C1 L25
4	Report Period End Date	P1 C1 L26
5	Days in Report Period	(P1 C1 L26 - P1 C1 L25) + 1
6	Data Status Indicator	"Audited" if from Audited Database  "Submitted" if from submitted Database
7	Comparable Facility Indicator	coded as "Yes" or "No"
<b>General Facility Information</b>		
8	County Number	Based on 4th and 5th digit of OSHPD Facility Number
9	Health Service Area (HSA) Number	OSHPD Activity System
10	Health Facility Planning Area (HFPA) Number	OSHPD Activity System
11	License Category	If P2.1 C1 L1 = 1, "SNF" If P2.1 C1 L2 = 1, "ICF" If P2.1 C1 L3 = 1, "SNF/RES" If P2.1 C1 L4 = 1, "ICF/RES" If P2.1 C1 L5 = 1, "CLHF"
12	Type of Control	If P2.1 C1 L10 = 1, "Church Related" If P2.1 C1 L11 = 1, "Not-for-Profit" If P2.1 C1 L12 = 1, "Investor Owned" If P2.1 C1 L14 = 1, "State" If P2.1 C1 L15 = 1, "County" If P2.1 C1 L16 = 1, "City/County" If P2.1 C1 L17 = 1, "City" If P2.1 C1 L18 = 1, "District"
13	Legal Organization	If P2.1 C3 L10 = 1, "Corporation" If P2.1 C3 L11 = 1, "Division" If P2.1 C3 L12 = 1, "Partnership" If P2.1 C3 L13 = 1, "Proprietorship" If P2.1 C3 L14 = 1, "Other"
14	Phone Number	OSHPD Activity System
15	Street Address	OSHPD Activity System
16	City	OSHPD Activity System
17	Zip Code	OSHPD Activity System
18	Medi-Cal Provider Number	P1 C1 L3
19	Administrator	P1 C1 L12
20	Related to Other Facilities	P3.1 C1 L60
21	Parent Organization	P3.1 C1 L70
<b>Licensed and Available Beds</b>		
22	Licensed Beds (End of Period)	P4.3 C1 L5
23	Licensed Beds (Average)	P4.3 C1 L10

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
<b>Utilization Data</b>		
24	Patient (Census) Days Total	P4.1 C1 L300
25	Occupancy Rate	P4.3 C1 L60
26	Admissions Total	P4.3 C1 L40
27	Discharges Total	P4.3 C1 L45
<b>Patient (Census) Days Total by Payer</b>		
28	Patient (Census) Days Medicare	P4.1 C1 L5+L90+L115+L165+L215+L275
29	Patient (Census) Days Medi-Cal	P4.1 C1 L10+L30+L50+L70+L95+L120+L170+L220+L280
30	Patient (Census) Days Self-Pay	P4.1 C1 L15+L35+L55+L75+L100+L125+L175+L225+L285
31	Patient (Census) Days Other Payers	P4.1 C1 L20+L40+L60+L80+L105+L130+L180+L230+L290
<b>Patient (Census) Days by Routine Service</b>		
32	Patient (Census) Days Skilled Nursing Care	P4.1 C1 L25
33	Patient (Census) Days Intermediate Care	P4.1 C1 L45
34	Patient (Census) Days Mentally Disabled Care	P4.1 C1 L65
35	Patient (Census) Days Developmentally Disabled Care	P4.1 C1 L85
36	Patient (Census) Days Sub-Acute Care	P4.1 C1 L110
37	Patient (Census) Days Sub-Acute Care - Pediatric	P4.1 C1 L135
38	Patient (Census) Days Transitional Inpatient Care	P4.1 C1 L185
39	Patient (Census) Days Hospice Inpatient Care	P4.1 C1 L235
40	Patient (Census) Days Other Routine Services	P4.1 C1 L295
<b>Income Statement</b>		
41	Net Routine Services Revenue Total	P8 C1 L5
42	Net Ancillary Services Revenue Total	P8 C1 L10
43	Other Operating Revenue	P8 C1 L20
44	Total Health Care Revenue	P8 C1 L25
45	Total Health Care Expenses	P8 C1 L200
46	Net from Health Care Operations	P8 C1 L205
47	Nonhealth Care Revenue and Expenses, Net	P8 C1 L210
48	Provision for Income Taxes	P8 C1 L230
49	Extraordinary Items	P8 C1 L250
50	Net Income/Loss	P8 C1 L255
<b>Net Routine Revenue by Payer</b>		
51	Net Routine Services Revenue Medicare	P4.1 C2 L5+L90+L115+L165+L215+L275
52	Net Routine Services Revenue Medi-Cal	P4.1 C2 L10+L30+L50+L70+L95+L120+L170+L220+L280
53	Net Routine Services Revenue Self-Pay	P4.1 C2 L15+L35+L55+L75+L100+L125+L175+L225+L285

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
54	Net Routine Services Revenue Other Payers	P4.1 C2 L20+L40+L60+L80+L105+L130+L180+L230+L290

### Net Routine Revenue by Routine Service

55	Net Revenue Skilled Nursing Care	P4.1 C2 L25
56	Net Revenue Intermediate Care	P4.1 C2 L45
57	Net Revenue Mentally Disabled Care	P4.1 C2 L65
58	Net Revenue Developmentally Disabled Care	P4.1 C2 L85
59	Net Revenue Sub-Acute Care	P4.1 C2 L110
60	Net Revenue Sub-Acute Care - Pediatric	P4.1 C2 L135
61	Net Revenue Transitional Inpatient Care	P4.1 C2 L185
62	Net Revenue Hospice Inpatient Care	P4.1 C2 L235
63	Net Revenue Other Routine Services	P4.1 C2 L295

### Net Ancillary Revenue by Payer

64	Net Ancillary Services Revenue Medicare	P4.2 C1 L5+L30+L55+L80+L105+L320
65	Net Ancillary Services Revenue Medi-Cal	P4.2 C1 L10+L35+L60+L85+L110+L325
66	Net Ancillary Services Revenue Self-Pay	P4.2 C1 L15+L40+L65+L90+L115+L330
67	Net Ancillary Services Revenue Other Payers	P4.2 C1 L20+L45+L70+L95+L120+L335

### Net Ancillary Revenue by Ancillary Service

68	Net Revenue Patient Supplies	P4.2 C1 L25
69	Net Revenue Physical Therapy	P4.2 C1 L50
70	Net Revenue Pharmacy	P4.2 C1 L75
71	Net Revenue Laboratory	P4.2 C1 L100
72	Net Revenue Home Health Services	P4.2 C1 L125
73	Net Revenue Other Ancillary Services	P4.2 C1 L340

### Operating Expenses by Natural Classification

74	Expenses Salaries and Wages	P10.1 C1 L175
75	Expenses Employee Benefits	P10.1 C2 L175
76	Expenses Other	P10.1 C3 L175
77	Workers' Compensation Insurance (Included in Benefits)	P10.1 C2 L185

### Operating Expenses by Cost Center

78	Expenses Skilled Nursing Care	P8 C1 L30
79	Expenses Intermediate Care	P8 C1 L35
80	Expenses Mentally Disabled Care	P8 C1 L40
81	Expenses Developmentally Disabled Care	P8 C1 L45
82	Expenses Sub-Acute Care	P8 C1 L50
83	Expenses Sub-Acute Care - Pediatric	P8 C1 L51
84	Expenses Transitional Inpatient Care	P8 C1 L53
85	Expenses Hospice Inpatient Care	P8 C1 L55
86	Expenses Other Routine Services	P8 C1 L60
87	Expenses Patient Supplies	P8 C1 L70
88	Expenses Physical Therapy	P8 C1 L75

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
89	Expenses Pharmacy	P8 C1 L80
90	Expenses Laboratory	P8 C1 L85
91	Expenses Home Health Services	P8 C1 L90
92	Expenses Other Ancillary Services	P8 C1 L95
93	Expenses Plant Operations and Maintenance	P8 C1 L105
94	Expenses Housekeeping	P8 C1 L110
95	Expenses Laundry and Linen	P8 C1 L115
96	Expenses Dietary	P8 C1 L120
97	Expenses Social Services	P8 C1 L125
98	Expenses Activities	P8 C1 L130
99	Expenses Inservice Education - Nursing	P8 C1 L135
100	Expenses Administration	P8 C1 L140
101	Expenses Depreciation and Amortization	P8 C1 L155
102	Expenses Leases and Rentals	P8 C1 L160
103	Expenses Property Tax	P8 C1 L165
104	Expenses Property Insurance	P8 C1 L170
105	Expenses Interest - Property, Plant, and Equipment	P8 C1 L175
106	Expenses Interest - Other	P8 C1 L185
107	Expenses Provision for Bad Debts	P8 C1 L190
<b>Balance Sheet - Assets</b>		
108	Current Assets	P5.1 C1 L60
109	Assets Whose Use Is Limited	P5.1 C1 L90
110	Net Property, Plant, and Equipment	P5.1 C1 L135
111	Construction-in-Progress	P5.1 C1 L140
112	Investments and Other Assets	P5.1 C1 L170
113	Intangible Assets	P5.1 C1 L195
114	Total Assets	P5.1 C1 L200
<b>Balance Sheet - Liabilities and Equity</b>		
115	Current Liabilities	P5.2 C1 L60
116	Deferred Credits	P5.2 C1 L80
117	Net Long-term Debt	P5.2 C1 L130
118	Equity	P5.2 C1 L180
119	Total Liabilities and Equity	P5.2 C1 L185
<b>Balance Sheet - Other Items</b>		
120	Related Party Receivables Current	P5.1 C1 L50
121	Related Party Receivables Noncurrent	P5.1 C1 L160
122	Related Party Payables Current	P5.2 C1 L45
123	Related Party Payables Noncurrent	P5.2 C1 L110
124	Land and Land Improvements	P5.1 C1 L95+L100
125	Buildings and Improvements	P5.1 C1 L105
126	Leasehold Improvements	P5.1 C1 L115
127	Equipment	P5.1 C1 L125
128	Total Property, Plant and Equipment	P5.1 C1 L95+L100+L105+L115+L125
129	Accumulated Depreciation	P5.1 C1 L110+L120+L130
130	Mortgages Payable	P5.2 C1 L85
131	Capitalized Lease Obligations	P5.2 C1 L100

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
132	Bonds Payable	P5.2 C1 L105
133	Total Long-term Debt	P5.2 C1 L120
134	Current Maturities on Long-term Debt	P5.2 C1 L125

### Financial Ratios (Calculated to two decimal places.)

135	Current Ratio	$P5.1\ C1\ L60 \div P5.2\ C1\ L60$
136	Acid Test Ratio	$(P5.1\ C1\ L5+L10) \div P5.2\ C1\ L60$
137	Days in Accounts Receivable	$(P5.1\ C1\ L20+L25) \div [P8\ C1\ L15 \div (P1\ C1\ L26-L25+1)]$
138	Long-term Debt to Assets Rate	$(P5.2\ C1\ L130 \div P5.1\ C1\ L200) \times 100$
139	Debt Service Coverage Ratio	$(P8\ C1\ L155+L175+L185+L255) \div (P5.2\ C1\ L50 + P8\ C1\ L175+L185)$
140	Operating Margin	$P8\ C1\ L205 \div (P8\ C1\ L15+L20) \times 100$
141	Net Return on Equity	$P8\ C1\ L255 \div [(P7\ C1\ L7+L32) \div 2]$
142	Turnover on Operating Assets	$P8\ C1\ L15 \div (P5.1\ C1\ L60+L135)$
143	Assets to Equity Ratio	$P5.1\ C1\ L200 \div P5.2\ C1\ L180$
144	Net Property, Plant, and Equipment Per Licensed Bed	$(P5.1\ C1\ L135+L140) \div P4.3\ C1\ L10$

### Productive Hours Routine Services by Nursing Employee Classification

145	Productive Hours Supervisors and Management	P12.1 C1 L5+L70+L140+L190
146	Productive Hours Geriatric Nurse Practitioners	P12.1 C1 L10+L75+L145+L191
147	Productive Hours Registered Nurses	P12.1 C1 L25+L90+L150+L192
148	Productive Hours Licensed Vocational Nurses	P12.1 C1 L30+L95+L155+L193
149	Productive Hours Nurse Assistants (Aides and Orderlies)	P12.1 C1 L35+L100+L160+L194
150	Productive Hours Technicians and Specialists	P12.1 C1 L40+L105+L165+L195
151	Productive Hours Psychiatric Technicians	P12.1 C1 L45+L110+L170+L196
152	Productive Hours Other	P12.1 C1 L60+L125+L175+L198

### Productive Hours by Ancillary and Support Services Cost Center

153	Productive Hours Ancillary Services	P12.1 C1 L230
154	Productive Hours Plant Operations and Maintenance	P12.1 C1 L250
155	Productive Hours Housekeeping	P12.1 C1 L255
156	Productive Hours Laundry and Linen	P12.1 C1 L260
157	Productive Hours Dietary	P12.1 C1 L265
158	Productive Hours Social Services	P12.1 C1 L270
159	Productive Hours Activities	P12.1 C1 L275
160	Productive Hours Inservice Education - Nursing	P12.1 C1 L280
161	Productive Hours Administration	P12.1 C1 L285
162	Productive Hours Total	P12.1 C1 L300

### Temporary Staffing Productive Hours Routine Services by Classification

163	Temporary Hours Geriatric Nurse Practitioners	P12.2 C1 L405+L440+L475+L510
164	Temporary Hours Registered Nurses	P12.2 C1 L410+L445+L480+L515
165	Temporary Hours Licensed Vocational Nurses	P12.2 C1 L415+L450+L485+L520
166	Temporary Hours Nurse Assistants (Aides and Orderlies)	P12.2 C1 L420+L455+L490+L525
167	Temporary Hours Psychiatric Technicians	P12.2 C1 L425+L460+L495+L530
168	Temporary Hours Other	P12.2 C1 L430+L465+L500+L535
169	Temporary Hours Total	P12.2 C1 L435+L470+L505+L540

## APPENDIX A - DISCLOSURE REPORT REFERENCES

Item No.	Data Item	Source
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>		
170	Salaries and Wages Supervisors and Management	P12.1 C2 L5+L70+L140+L190
171	Salaries and Wages Geriatric Nurse Practitioners	P12.1 C2 L10+L75+L145+L191
172	Salaries and Wages Registered Nurses	P12.1 C2 L25+L90+L150+L192
173	Salaries and Wages Licensed Vocational Nurses	P12.1 C2 L30+L95+L155+L193
174	Salaries and Wages Nurse Assistants (Aides and Orderlies)	P12.1 C2 L35+L100+L160+L194
175	Salaries and Wages Technicians and Specialists	P12.1 C2 L40+L105+L165+L195
176	Salaries and Wages Psychiatric Technicians	P12.1 C2 L45+L110+L170+L196
177	Salaries and Wages Other	P12.1 C2 L60+L125+L175+L198
<b>Salaries and Wages by Ancillary and Support Services Cost Center</b>		
178	Salaries and Wages Ancillary Services	P12.1 C2 L230
179	Salaries and Wages Plant Operations and Maintenance	P12.1 C2 L250
180	Salaries and Wages Housekeeping	P12.1 C2 L255
181	Salaries and Wages Laundry and Linen	P12.1 C2 L260
182	Salaries and Wages Dietary	P12.1 C2 L265
183	Salaries and Wages Social Services	P12.1 C2 L270
184	Salaries and Wages Activities	P12.1 C2 L275
185	Salaries and Wages Inservice Education - Nursing	P12.1 C2 L280
186	Salaries and Wages Administration	P12.1 C2 L285
187	Salaries and Wages Total	P12.1 C2 L300
<b>Temporary Staffing Amount Paid by Classification</b>		
188	Amount Paid Temporary Geriatric Nurse Practitioners	P12.2 C2 L405+L440+L475+L510
189	Amount Paid Temporary Registered Nurses	P12.2 C2 L410+L445+L480+L515
190	Amount Paid Temporary Licensed Vocational Nurses	P12.2 C2 L415+L450+L485+L520
191	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	P12.2 C2 L420+L455+L490+L525
192	Amount Paid Temporary Psychiatric Technicians	P12.2 C2 L425+L460+L495+L530
193	Amount Paid Temporary Other	P12.2 C2 L430+L465+L500+L535
194	Amount Paid Temporary Staffing, Total	P12.2 C2 L435+L470+L505+L540
<b>Labor Turnover Information</b>		
195	Average Number of Employees	P12.2 C1 L615
196	Employee Turnover Percentage	P12.2 C1 L625
197	Employees with Continuous Service for the Entire Period	P12.2 C1 L630





## **APPENDIX B**

### **ADDITIONAL CALCULATIONS AND FORMULAS**

OSHPD calculates and publishes various data derived from the Disclosure Reports. This appendix contains a list of common calculated data items which are not included in the data file, but can be derived by using the data items contained in the data file. These calculations can be performed for individual facilities, or in aggregate, by combining the components of each formula for a group of facilities.



## APPENDIX B - ADDITIONAL CALCULATIONS AND FORMULAS

The data file excludes some of the calculations that are published in OSHPD's Long-term Care Facility Financial Data publications. The items listed below present many of these calculated items and indicate the names and numbers of the data items referenced in this documentation. A list of these common calculated data items and their related formulas follows:

<u>Utilization Calculations</u>	<u>Formulas</u>
Average Daily Census	Item 24 ÷ Item 5
Patient Days by Payer or Type of Care as a Percentage of Total Patient Days	Items 28 through 40 ÷ Item 24
<u>Financial Calculations - Net Revenue</u>	<u>Formulas</u>
Net Routine Revenue by Payer:	
Medicare Net Routine Revenue per Medicare Patient Day	Item 51 ÷ Item 28
Medi-Cal Net Routine Revenue per Medi-Cal Patient Day	Item 52 ÷ Item 29
Self Pay Net Routine Revenue per Self Pay Patient Day	Item 53 ÷ Item 30
Other Payer Net Routine Revenue per Other Payer Patient Day	Item 54 ÷ Item 31
Total Net Routine Revenue per Patient Day	Item 41 ÷ Item 24
Net Routine Revenue by Payer as a Percentage of Total Net Routine	Items 51 through 54 ÷ Item 41
Routine Net Revenue by Routine Service:	
Net Revenue - Skilled Nursing per Skilled Nursing Patient Day	Item 55 ÷ Item 32
Net Revenue - Intermediate Care per Intermediate Care Patient Day	Item 56 ÷ Item 33
Net Revenue - Mentally Disabled Care per MD Care Patient Day	Item 57 ÷ Item 34
Net Revenue - Developmentally Disabled Care per DD Care Patient Day	Item 58 ÷ Item 35
Net Revenue - Sub-Acute Care per Sub-Acute Care Patient Day	Item 59 ÷ Item 36
Net Revenue - Sub-Acute Care - Pediatric per Sub-Acute - Pediatric Patient Day	Item 60 ÷ Item 37
Net Revenue - Transitional Inpatient Care per TIC Patient Day	Item 61 ÷ Item 38
Net Revenue - Hospice Inpatient Care per Hospice Inpatient Care Patient Day	Item 62 ÷ Item 39
Net Revenue - Other Routine Services per Other Routine Patient Day	Item 63 ÷ Item 40
Net Routine Revenue by Type of Care as a Percentage of Total Net Routine	Items 55 through 63 ÷ Item 41
Net Ancillary Revenue by Payer:	
Medicare Net Ancillary Revenue per Medicare Patient Day	Item 64 ÷ Item 28
Medi-Cal Net Ancillary Revenue per Medi-Cal Patient Day	Item 65 ÷ Item 29
Self Pay Net Ancillary Revenue per Self Pay Patient Day	Item 66 ÷ Item 30
Other Payer Net Ancillary Revenue per Other Payer Patient Day	Item 67 ÷ Item 31
Total Net Ancillary Revenue per Patient Day	Item 42 ÷ Item 24
Net Ancillary Revenue by Payer as a Percentage of Total Net Ancillary Revenue	Items 64 through 67 ÷ Item 42
Net Ancillary Revenue by Ancillary Service per Patient Day	Items 68 through 73 ÷ Item 24

## APPENDIX B - ADDITIONAL CALCULATIONS AND FORMULAS

Net Ancillary Revenue by Ancillary Service as a Percent of Total Net Ancillary Items 68 through 73 ÷ Item 42

<u>Financial Calculations - Expenses</u>	<u>Formulas</u>
Expense - Skilled Nursing per Skilled Nursing Patient Day	Item 78 ÷ Item 32
Expense - Intermediate Care per Intermediate Care Patient Day	Item 79 ÷ Item 33
Expense - Mentally Disordered Care per Mentally Disordered Care Patient Day	Item 80 ÷ Item 34
Expense - Developmentally Disabled Care per DD Care Patient Day	Item 81 ÷ Item 35
Expense - Sub-Acute Care per Sub-Acute Care Patient Day	Item 82 ÷ Item 36
Expense - Sub-Acute Care - Pediatric per Sub-Acute - Pediatric Patient Day	Item 83 ÷ Item 37
Expense - Transitional Inpatient Care per Transitional Inpatient Care Patient Day	Item 84 ÷ Item 38
Expense - Hospice Inpatient Care per Hospice Inpatient Care Patient Day	Item 85 ÷ Item 39
Expense - Other Routine Services per Other Routine Services Patient Day	Item 86 ÷ Item 40
Expenses - Ancillary Services per Patient Day	Items 87 through 92 ÷ Item 24
Expenses - Support Services per Patient Day	Items 93 through 100 ÷ Item
24	
Expenses - Property per Patient Day	Items 101 through 105 ÷ Item
	24
Expenses - Other per Patient Day	Items 106 and 107 ÷ Item 24
Expenses by Cost Center as a Percentage of Total Expenses	Items 78 through 107 ÷ Item
45	
Employee Benefits as a Percentage of Total Labor Costs	[Item 75 ÷ (Item 74+Item 75)]
x 100	

<u>Labor Productivity</u>	<u>Formulas</u>
Note: The following FTE calculations assume a 365-day reporting period. If the Days in Report Period (Item 5) do not equal 365, multiply Item 5 times 5.7 (2,080 ÷ 365) instead of using 2,080.	
Full-Time Equivalent Employees	Items 145 through 162
÷ 2,080	
Full-Time Equivalent Temporary Nursing Staff	Items 164 through 169 ÷ 2,080
Productive Hours per Patient Day	Items 145 through 169 ÷ Item
	24
Salaries and Wages by Cost Center as a Percentage of Total Salaries and Wages	Items 170 through 186
	÷ Item 184

Note: The above calculation excludes the expenses associated with contracted labor, such as registry nursing personnel.

Hourly Average Wage Rate by Cost Center	Items 170 through 187 ÷ Items
	145 through 162

## **APPENDIX B - ADDITIONAL CALCULATIONS AND FORMULAS**

Salaries and Wages per Patient Day by Cost Center

Items 170 through 187 ÷ Item  
24

## **APPENDIX C**

### **COUNTY - HSA - HFPA CROSS-REFERENCE LIST**

This appendix lists in county number and name order the Health Service Area (HSA) numbers, and HSA names, Health Facility Planning Area (HFPA) numbers, and HFPA names that are located in that county. In some instances, the HFPA may cross the boundaries of more than one county.



### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
01	ALAMEDA	05	EAST BAY	0415	BERKELEY
01	ALAMEDA	05	EAST BAY	0417	OAKLAND
01	ALAMEDA	05	EAST BAY	0419	LIVERMORE
01	ALAMEDA	05	EAST BAY	0421	HAYWARD
02	ALPINE	06	NORTH SAN JOAQUIN	0501	JACKSON (also in Amador County)
03	AMADOR	06	NORTH SAN JOAQUIN	0501	JACKSON (also in Alpine County)
04	BUTTE	01	NORTHERN CALIFORNIA	0219	CHICO
04	BUTTE	01	NORTHERN CALIFORNIA	0220	PARADISE
04	BUTTE	01	NORTHERN CALIFORNIA	0221	OROVILLE
05	CALAVERAS	06	NORTH SAN JOAQUIN	0503	SAN ANDREAS
06	COLUSA	01	NORTHERN CALIFORNIA	0225	COLUSA
07	CONTRA COSTA	05	EAST BAY	0411	CONCORD
07	CONTRA COSTA	05	EAST BAY	0413	RICHMOND
08	DEL NORTE	01	NORTHERN CALIFORNIA	0101	CRESCENT CITY
09	EL DORADO	02	GOLDEN EMPIRE	0304	PLACERVILLE
09	EL DORADO	02	GOLDEN EMPIRE	0306	SOUTH LAKE TAHOE
10	FRESNO	09	CENTRAL	0605	FRESNO
10	FRESNO	09	CENTRAL	0607	REEDLEY
10	FRESNO	09	CENTRAL	0609	COALINGA
11	GLENN	01	NORTHERN CALIFORNIA	0223	WILLOWS
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Siskiyou & Trinity counties)
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0105	EUREKA
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0107	FORTUNA
12	HUMBOLDT	01	NORTHERN CALIFORNIA	0109	GARBERVILLE (also in Mendocino county)
13	IMPERIAL	14	SAN DIEGO/IMPERIAL	1424	IMPERIAL COUNTY
14	INYO	12	INLAND COUNTIES	1201	SOUTHERN INYO COUNTY
14	INYO	12	INLAND COUNTIES	1203	NORTHERN INYO COUNTY
15	KERN	09	CENTRAL	0617	BAKERSFIELD
15	KERN	09	CENTRAL	0619	KERN RIVER VALLEY
15	KERN	09	CENTRAL	0621	RIDGECREST
15	KERN	09	CENTRAL	0623	TEHACHAPI
15	KERN	09	CENTRAL	0625	TAFT
16	KINGS	09	CENTRAL	0615	HANFORD
17	LAKE	01	NORTHERN CALIFORNIA	0115	LAKEPORT
18	LASSEN	01	NORTHERN CALIFORNIA	0210	FALL RIVER MILLS (also in Shasta county)



### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
18	LASSEN	01	NORTHERN CALIFORNIA	0213	SUSANVILLE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0901	LANCASTER
19	LOS ANGELES	11	LOS ANGELES COUNTY	0903	SAN FERNANDO
19	LOS ANGELES	11	LOS ANGELES COUNTY	0905	VAN NUYS
19	LOS ANGELES	11	LOS ANGELES COUNTY	0907	BURBANK
19	LOS ANGELES	11	LOS ANGELES COUNTY	0909	GLENDALE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0911	PASADENA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0913	WEST SAN GABRIEL
19	LOS ANGELES	11	LOS ANGELES COUNTY	0915	EAST SAN GABRIEL
19	LOS ANGELES	11	LOS ANGELES COUNTY	0917	POMONA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0919	WHITTIER
19	LOS ANGELES	11	LOS ANGELES COUNTY	0921	DOWNEY/NORWALK
19	LOS ANGELES	11	LOS ANGELES COUNTY	0923	LYNWOOD
19	LOS ANGELES	11	LOS ANGELES COUNTY	0925	LOS ANGELES
19	LOS ANGELES	11	LOS ANGELES COUNTY	0927	SANTA MONICA
19	LOS ANGELES	11	LOS ANGELES COUNTY	0929	INGLEWOOD
19	LOS ANGELES	11	LOS ANGELES COUNTY	0931	TORRANCE
19	LOS ANGELES	11	LOS ANGELES COUNTY	0933	LONG BEACH
19	LOS ANGELES	11	LOS ANGELES COUNTY	0935	WATTS
19	LOS ANGELES	11	LOS ANGELES COUNTY	0937	LA CANADA
20	MADERA	09	CENTRAL	0601	MADERA
21	MARIN	04	WEST BAY	0405	SAN RAFAEL
22	MARIPOSA	09	CENTRAL	0603	MARIPOSA
23	MENDOCINO	01	NORTHERN CALIFORNIA	0109	GARBERVILLE (also in Humboldt county)
23	MENDOCINO	01	NORTHERN CALIFORNIA	0111	FORT BRAGG
23	MENDOCINO	01	NORTHERN CALIFORNIA	0112	WILLITS
23	MENDOCINO	01	NORTHERN CALIFORNIA	0113	UKIAH
24	MERCED	06	NORTH SAN JOAQUIN	0515	MERCED
24	MERCED	06	NORTH SAN JOAQUIN	0516	TURLOCK (also in Stanislaus county)
24	MERCED	06	NORTH SAN JOAQUIN	0517	LOS BANOS
25	MODOC	01	NORTHERN CALIFORNIA	0201	ALTURAS
26	MONO	12	INLAND COUNTIES	1205	MONO COUNTY
27	MONTEREY	08	MID-COAST	0705	SALINAS
27	MONTEREY	08	MID-COAST	0707	MONTEREY
27	MONTEREY	08	MID-COAST	0709	KING CITY

**APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST**

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
27	MONTEREY	08	MID-COAST	0711	WATSONVILLE (also in Santa Cruz county)
28	NAPA	03	NORTH BAY	0407	NAPA
29	NEVADA	02	GOLDEN EMPIRE	0301	NEVADA CITY (also in Sierra county)
29	NEVADA	02	GOLDEN EMPIRE	0302	NORTH LAKE TAHOE (also in Placer county)
30	ORANGE	13	ORANGE COUNTY	1011	FULLERTON
30	ORANGE	13	ORANGE COUNTY	1012	ANAHEIM
30	ORANGE	13	ORANGE COUNTY	1013	BUENA PARK
30	ORANGE	13	ORANGE COUNTY	1014	HUNTINGTON BEACH
30	ORANGE	13	ORANGE COUNTY	1015	SANTA ANA
30	ORANGE	13	ORANGE COUNTY	1016	NEWPORT BEACH
30	ORANGE	13	ORANGE COUNTY	1017	SOUTH ORANGE
31	PLACER	02	GOLDEN EMPIRE	0302	NORTH LAKE TAHOE (also in Nevada county)
31	PLACER	02	GOLDEN EMPIRE	0308	AUBURN
31	PLACER	02	GOLDEN EMPIRE	0309	ROSEVILLE (also in Sacramento county)
32	PLUMAS	01	NORTHERN CALIFORNIA	0215	QUINCY
32	PLUMAS	01	NORTHERN CALIFORNIA	0217	PORTOLA
33	RIVERSIDE	12	INLAND COUNTIES	1101	BLYTHE
33	RIVERSIDE	12	INLAND COUNTIES	1103	INDIO
33	RIVERSIDE	12	INLAND COUNTIES	1105	PALM SPRINGS
33	RIVERSIDE	12	INLAND COUNTIES	1107	BANNING
33	RIVERSIDE	12	INLAND COUNTIES	1109	HEMET
33	RIVERSIDE	12	INLAND COUNTIES	1111	RIVERSIDE
34	SACRAMENTO	02	GOLDEN EMPIRE	0309	ROSEVILLE (also in Placer county)
34	SACRAMENTO	02	GOLDEN EMPIRE	0311	SACRAMENTO (also in Yolo county)
35	SAN BENITO	08	MID-COAST	0701	HOLLISTER
36	SAN BERNARDINO	12	INLAND COUNTIES	1207	WEST END SAN BERNARDINO
36	SAN BERNARDINO	12	INLAND COUNTIES	1209	METROPOLITAN SAN BERNARDINO
36	SAN BERNARDINO	12	INLAND COUNTIES	1211	VICTOR VALLEY
36	SAN BERNARDINO	12	INLAND COUNTIES	1213	BARSTOW
36	SAN BERNARDINO	12	INLAND COUNTIES	1214	MORENGO BASIN
36	SAN BERNARDINO	12	INLAND COUNTIES	1215	NEEDLES
36	SAN BERNARDINO	12	INLAND COUNTIES	1217	BEAR VALLEY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1412	INLAND NORTH SAN DIEGO CO.
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1414	COASTAL NORTH SAN DIEGO

### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1416	NORTH SAN DIEGO CITY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1418	CENTRAL SAN DIEGO CITY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1420	SOUTH SAN DIEGO COUNTY
37	SAN DIEGO	14	SAN DIEGO/IMPERIAL	1422	EAST SAN DIEGO COUNTY
38	SAN FRANCISCO	04	WEST BAY	0423	SAN FRANCISCO
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0505	LODI
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0507	STOCKTON
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0509	TRACY
39	SAN JOAQUIN	06	NORTH SAN JOAQUIN	0511	MODESTO (also in Stanislaus county)
40	SAN LUIS OBISPO	08	MID-COAST	0801	SAN LUIS OBISPO
41	SAN MATEO	04	WEST BAY	0425	DALY CITY
41	SAN MATEO	04	WEST BAY	0427	SAN MATEO
41	SAN MATEO	04	WEST BAY	0428	REDWOOD CITY
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0803	SANTA MARIA
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0805	LOMPOC
42	SANTA BARBARA	10	SANTA BARBARA/VENTURA	0807	SANTA BARBARA
43	SANTA CLARA	07	SANTA CLARA	0429	PALO ALTO
43	SANTA CLARA	07	SANTA CLARA	0431	SAN JOSE
43	SANTA CLARA	07	SANTA CLARA	0433	GILROY
44	SANTA CRUZ	08	MID-COAST	0703	SANTA CRUZ
44	SANTA CRUZ	08	MID-COAST	0711	WATSONVILLE (also in Monterey county)
45	SHASTA	01	NORTHERN CALIFORNIA	0209	REDDING
45	SHASTA	01	NORTHERN CALIFORNIA	0210	FALL RIVER MILLS (also in Lassen county)
46	SIERRA	02	GOLDEN EMPIRE	0300	LOYALTON
46	SIERRA	02	GOLDEN EMPIRE	0301	NEVADA CITY (also in Nevada county)
47	SISKIYOU	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Humboldt & Trinity counties)
47	SISKIYOU	01	NORTHERN CALIFORNIA	0203	YREKA
47	SISKIYOU	01	NORTHERN CALIFORNIA	0205	MOUNT SHASTA
48	SOLANO	03	NORTH BAY	0408	FAIRFIELD
48	SOLANO	03	NORTH BAY	0409	VALLEJO
49	SONOMA	03	NORTH BAY	0401	SANTA ROSA
49	SONOMA	03	NORTH BAY	0403	PETALUMA
50	STANISLAUS	06	NORTH SAN JOAQUIN	0511	MODESTO (also in San Joaquin county)
50	STANISLAUS	06	NORTH SAN JOAQUIN	0516	TURLOCK (also in Merced county)

### APPENDIX C - COUNTY - HSA - HFPA CROSS-REFERENCE LIST

County No.	County Name	HSA No.	HSA Name	HFPA No.	HFPA Name
51	SUTTER	02	GOLDEN EMPIRE	0227	MARYSVILLE (also in Yuba county)
52	TEHAMA	01	NORTHERN CALIFORNIA	0211	RED BLUFF
53	TRINITY	01	NORTHERN CALIFORNIA	0103	HOOPA (also in Humboldt & Siskiyou counties)
53	TRINITY	01	NORTHERN CALIFORNIA	0207	WEAVERVILLE
54	TULARE	09	CENTRAL	0608	DINUBA
54	TULARE	09	CENTRAL	0611	VISALIA
54	TULARE	09	CENTRAL	0613	PORTERVILLE
55	TUOLUMNE	06	NORTH SAN JOAQUIN	0513	SONORA
56	VENTURA	10	SANTA BARBARA/VENTURA	0809	VENTURA
56	VENTURA	10	SANTA BARBARA/VENTURA	0811	OXNARD
56	VENTURA	10	SANTA BARBARA/VENTURA	0813	THOUSAND OAKS
57	YOLO	02	GOLDEN EMPIRE	0311	SACRAMENTO (also in Sacramento county)
57	YOLO	02	GOLDEN EMPIRE	0313	WOODLAND
58	YUBA	02	GOLDEN EMPIRE	0227	MARYSVILLE (also in Sutter county)



## **APPENDIX D**

### **NON-COMPARABLE FACILITIES**

Many facilities which submit reports are unique in their operation, or the type of service they provide. Since the data file contains data from all facilities which submitted a report, you should exercise caution when using the data from these “non-comparable” facilities. We have included the following list and description of the facilities which are considered non-comparable.



## APPENDIX D - NON-COMPARABLE FACILITIES

Data items belonging to the following “non-comparable” facilities may not correspond comparably with long-term care facilities in general. Caution should be used when comparing these facilities with “comparable” facilities, and in including their data in statewide totals or other groupings.

### A. Facilities Without Direct Patient Revenues

There are three facilities in this data file that operate without direct patient revenues.

Facilities operated by charitable organizations which do not directly charge patients for services:

<u>Facility</u>	<u>OSHPD Facility Number</u>
Eastern Star Home	206190258
Masonic Home	206010879

### B. Facility Operated by Governmental Agencies

There is one facility in this data file that is operated by the Veterans Administration of California.

<u>Facility</u>	<u>OSHPD Facility Number</u>
Veterans Home of California-Barstow	206364186

### C. Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices

Data from 16 CLHFs and SNF-based hospices are included in this data file. They are typically small facilities, and provide care to patients with terminal or life-threatening illnesses, or catastrophic and severe injury. Some of the facilities also have large home health components.

<u>Facility</u>	<u>OSHPD Facility Number</u>
Bermuda House - (CLHF)	206194079
Group One - (CLHF)	206194166
Hinds Hospice Home – (CLHF)	206104022
Hospice Home of Madera County	206204016
Hospice House	206274027



## APPENDIX D - NON-COMPARABLE FACILITIES

Congregate Living Health Facilities (CLHFs) and SNF-Based Hospices continued...

<u>Facility</u>	<u>OSHPD Facility Number</u>
Laramie House - (CLHF)	206194400
Mayall House - (CLHF)	206194097
Meridian Neuro Care-Cowan Heights - (CLHF)	206304027
Meridian Neuro Care-Escondido - (CLHF)	206374062
Meridian Neuro Care-Fresno - (CLHF)	206104021
Meridian Neuro Care-La Habra - (CLHF)	206304172
Meridian Neuro Care-Oxnard - (CLHF)	206564059
Meridian Neuro Care-Sacramento - (CLHF)	206344061
Metro I - (CLHF)	206194279
Vitas Healthcare Corp-Riverside	206331116
Wilbur House - (CLHF)	206194078

### D. Residential Care Facilities

There are approximately 71 facilities in this data file that are residential care facilities with health care components. While these facilities are still considered “comparable,” their balance sheet data include the assets, liabilities, and equity for their combined residential and health care operations. These facilities are identified as either “SNF/RES” or “ICF/RES” in Item 11, **License Category**. Caution should be used when comparing the data for these facilities, and when including their data in the statewide totals.

## **APPENDIX E**

### **ALTERNATE FIELD TITLES**

The first row of the data file contains column titles that can be used as database field names or spreadsheet column titles. The titles are unique for each column and are 10 characters or less. If your database can accommodate only eight characters, this appendix provides a table with suggested data titles for those titles that exceed eight characters.



## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
<b>Disclosure Report Information</b>			
1	FAC_NO	FAC_NO	OSHPD Facility Number
2	FAC_NAME	FAC_NAME	Facility DBA Name
3	BEG_DATE	BEG_DATE	Report Period Begin Date
4	END_DATE	END_DATE	Report Period End Date
5	DAY_PER	DAY_PER	Days in Report Period
6	DATA_IND	DATA_IND	Data Status Indicator
7	COMPARABLE	COMPARE	Comparable Facility Indicator
<b>General Facility Information</b>			
8	COUNTY	COUNTY	County Number
9	HSA	HSA	Health Service Area (HSA) Number
10	HFPA	HFPA	Health Facility Planning Area (HFPA) Number
11	LIC_CAT	LIC_CAT	License Category
12	TYPE_CNTRL	CONTROL	Type of Control
13	LEGAL_ORG	LEG_ORG	Legal Organization
14	PHONE	PHONE	Phone Number
15	ADDRESS	ADDRESS	Street Address
16	CITY	CITY	City
17	ZIP_CODE	ZIP_CODE	Zip Code
18	MCAL_PRO#	MCAL_PR#	Medi-Cal Provider Number
19	ADMINIS	ADMINIS	Administrator
20	RELATED	RELATED	Related to Other Facilities
21	PARENT	PARENT	Parent Organization
<b>Licensed and Available Beds</b>			
22	BED_END	BED_END	Licensed Beds (End of Period)
23	BED_AVG	BED_AVG	Licensed Beds (Average)
<b>Utilization Data</b>			
24	DAY_TOTL	DAY_TOTL	Patient (Census) Days Total
25	OCCUP	OCCUP	Occupancy Rate
26	ADMITS	ADMITS	Admissions Total
27	DISCHS	DISCHS	Discharges Total
<b>Patient (Census) Days Total by Payer</b>			
28	DAY_MCAR	DAY_MCAR	Patient (Census) Days Medicare
29	DAY_MCAL	DAY_MCAL	Patient (Census) Days Medi-Cal
30	DAY_SELF	DAY_SELF	Patient (Census) Days Self-Pay
31	DAY_OTH	DAY_OTH	Patient (Census) Days Other Payers
<b>Patient (Census) Days by Routine Service</b>			
32	DAY_SN	DAY_SN	Patient (Census) Days Skilled Nursing Care
33	DAY_IC	DAY_IC	Patient (Census) Days Intermediate Care

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
34	DAY_MD	DAY_MD	Patient (Census) Days Mentally Disabled Care
35	DAY_DD	DAY_DD	Patient (Census) Days Developmentally Disabled Care
36	DAY_SUBACU	DAY_SUB	Patient (Census) Days Sub-Acute Care
37	DAY_SUBPED	DAY_PED	Patient (Census) Days Sub-Acute Care - Pediatric
38	DAY_TIC	DAY_TIC	Patient (Census) Days Transitional Inpatient Care
39	DAY_HOSPIC	DAY_HOS	Patient (Census) Days Hospice Inpatient Care
40	DAY_OTH_RT	DAY_O_RT	Patient (Census) Days Other Routine Services
<b>Income Statement</b>			
41	NR_RT_TOTL	RT_TOTL	Net Routine Services Revenue Total
42	NR_AN_TOTL	AN_TOTL	Net Ancillary Services Revenue Total
43	OTH_OP_REV	OTH_OP	Other Operating Revenue
44	TOT_HC_REV	HC_REV	Total Health Care Revenue
45	TOT_HC_EXP	HC_EXP	Total Health Care Expenses
46	NET_FRM_HC	NET_HC	Net from Health Care Operations
47	NONHC_NET	NON_HC	Nonhealth Care Revenue and Expenses, Net
48	INC_TAX	INC_TAX	Provision for Income Taxes
49	EXT_ITEM	EXT_ITEM	Extraordinary Items
50	NET_INCOME	NET_INCM	Net Income/Loss
<b>Net Routine Revenue by Payer</b>			
51	NR_RT_MCAR	RT_MCAR	Net Routine Services Revenue Medicare
52	NR_RT_MCAL	RT_MCAL	Net Routine Services Revenue Medi-Cal
53	NR_RT_SELF	RT_SELF	Net Routine Services Revenue Self-Pay
54	NR_RT_OTH	RT_OTH	Net Routine Services Revenue Other Payers
<b>Net Routine Revenue by Routine Service</b>			
55	NR_SN	NR_SN	Net Revenue Skilled Nursing Care
56	NR_IC	NR_IC	Net Revenue Intermediate Care
57	NR_MD	NR_MD	Net Revenue Mentally Disabled Care
58	NR_DD	NR_DD	Net Revenue Developmentally Disabled Care
59	NR_SUBACU	NR_SUB	Net Revenue Sub-Acute Care
60	NR_SUBPED	NR_PED	Net Revenue Sub-Acute Care - Pediatric
61	NR_TIC	NR_TIC	Net Revenue Transitional Inpatient Care
62	NR_HOSPIC	NR_HOS	Net Revenue Hospice Inpatient Care
63	NR_OTH_RT	NR_O_RT	Net Revenue Other Routine Services
<b>Net Ancillary Revenue by Payer</b>			
64	NR_AN_MCAR	AN_MCAR	Net Ancillary Services Revenue Medicare
65	NR_AN_MCAL	AN_MCAL	Net Ancillary Services Revenue Medi-Cal
66	NR_AN_SELF	AN_SELF	Net Ancillary Services Revenue Self-Pay
67	NR_AN_OTH	AN_OTH	Net Ancillary Services Revenue Other Payers
<b>Net Ancillary Revenue by Ancillary Service</b>			
68	NR_PSUPPLY	NR_PSUP	Net Revenue Patient Supplies
69	NR_PT	NR_PT	Net Revenue Physical Therapy
70	NR_PHARM	NR_PHRM	Net Revenue Pharmacy

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
71	NR_LAB	NR_LAB	Net Revenue Laboratory
72	NR_HMHLTH	NR_HMHLT	Net Revenue Home Health Services
73	NR_OTH_AN	NR_O_AN	Net Revenue Other Ancillary Services
<b>Operating Expenses by Natural Classification</b>			
74	EXP_SAL	EX_SAL	Expenses Salaries and Wages
75	EXP_BEN	EX_BEN	Expenses Employee Benefits
76	EXP_OTHER	EX_OTH	Expenses Other
77	WORK_COMP	WORK_CMP	Workers' Compensation Insurance (Included in Benefits)
<b>Operating Expenses by Cost Center</b>			
78	EXP_SN	EX_SN	Expenses Skilled Nursing Care
79	EXP_IC	EX_IC	Expenses Intermediate Care
80	EXP_MD	EX_MD	Expenses Mentally Disabled Care
81	EXP_DD	EX_DD	Expenses Developmentally Disabled Care
82	EXP_SUBACU	EX_SUB	Expenses Sub-Acute Care
83	EXP_SUBPED	EX_PED	Expenses Sub-Acute Care - Pediatric
84	EXP_TIC	EX_TIC	Expenses Transitional Inpatient Care
85	EXP_HOSPIC	EX_HOS	Expenses Hospice Inpatient Care
86	EXP_OTH_RT	EX_O_RT	Expenses Other Routine Services
87	EXP_PSUPPL	EX_PSUP	Expenses Patient Supplies
88	EXP_PT	EX_PT	Expenses Physical Therapy
89	EXP_PHARM	EX_PHRM	Expenses Pharmacy
90	EXP_LAB	EX_LAB	Expenses Laboratory
91	EXP_HMHLTH	EX_HMHLT	Expenses Home Health Services
92	EXP_OTH_AN	EX_O_AN	Expenses Other Ancillary Services
93	EXP_POM	EX_POM	Expenses Plant Operations and Maintenance
94	EXP_HKP	EX_HKP	Expenses Housekeeping
95	EXP_LL	EX_LL	Expenses Laundry and Linen
96	EXP_DIET	EX_DIET	Expenses Dietary
97	EXP_SS	EX_SS	Expenses Social Services
98	EXP_ACTV	EX_ACTV	Expenses Activities
99	EXP_INSV	EX_INSV	Expenses Inservice Education - Nursing
100	EXP_ADMN	EX_ADMN	Expenses Administration
101	EXP_DPREC	EX_DPREC	Expenses Depreciation and Amortization
102	EXP_LEASE	EX_LEASE	Expenses Leases and Rentals
103	EXP_PRPTAX	EX_PRPTX	Expenses Property Tax
104	EXP_PRPINS	EX_PRPIN	Expenses Property Insurance
105	EXP_INTPPE	EX_INPPE	Expenses Interest - Property, Plant, and Equipment
106	EXP_INTOTH	EX_INT_O	Expenses Interest - Other
107	EXP_BDEBT	EX_BDEBT	Expenses Provision for Bad Debts
<b>Balance Sheet - Assets</b>			
108	CUR_ASST	CUR_ASST	Current Assets
109	ASST_LIMTD	ASST_LTD	Assets Whose Use Is Limited
110	NET_PPE	NET_PPE	Net Property, Plant, and Equipment
111	CONST_PROG	CONS_PRG	Construction-in-Progress
112	INV_OTH	INV_OTH	Investments and Other Assets
113	INTAN_ASST	INTN_AST	Intangible Assets

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
114	TOT_ASST	TOT_ASST	Total Assets
<b>Balance Sheet - Liabilities and Equity</b>			
115	CUR_LIAB	CUR_LIAB	Current Liabilities
116	DEF_CRED	DEF_CRED	Deferred Credits
117	NET_LTDEBT	NET_LTDT	Net Long-term Debt
118	EQUITY	EQUITY	Equity
119	LIAB_EQ	LIAB_EQ	Total Liabilities and Equity
<b>Balance Sheet - Other Items</b>			
120	REL_REC_CR	RL_RC_CR	Related Party Receivables Current
121	REL_REC_LT	RL_RC_LT	Related Party Receivables Noncurrent
122	REL_PAY_CR	RL_PY_CR	Related Party Payables Current
123	REL_PAY_LT	RL_PY_LT	Related Party Payables Noncurrent
124	LAND&IMP	LAND&IM	Land and Land Improvements
125	BLDGS&IMP	BLDGS&IM	Buildings and Improvements
126	LEASE_IMP	LEASE_IM	Leasehold Improvements
127	EQUIPMENT	EQUIPMNT	Equipment
128	TOT_PPE	TOT_PPE	Total Property, Plant and Equipment
129	ACC_DEPREC	ACC_DPRC	Accumulated Depreciation
130	MORT_PAY	MORT_PAY	Mortgages Payable
131	CAP_LEASE	CAP_LEAS	Capitalized Lease Obligations
132	BOND_PAY	BOND_PAY	Bonds Payable
133	TOT_LTDEBT	TOT_LTDT	Total Long-term Debt
134	CUR_MAT	CUR_MAT	Current Maturities on Long-term Debt
<b>Financial Ratios (Calculated to two decimal places.)</b>			
135	CUR_RATIO	CUR_RAT	Current Ratio
136	ACID_RATIO	ACID_RAT	Acid Test Ratio
137	DAYS_AR	DAYS_AR	Days in Accounts Receivable
138	LTD_ASST	LTD_ASST	Long-term Debt to Assets Rate
139	DEBT_COV	DEBT_COV	Debt Service Coverage Ratio
140	OP_MARGIN	OP_MARGN	Operating Margin
141	NET_RTN_EQ	RTN_EQ	Net Return on Equity
142	TRNOVR_OPR	TURN_OPR	Turnover on Operating Assets
143	ASST_EQUTY	ASST_EQ	Assets to Equity Ratio
144	PPE_BED	PPE_BED	Net Property, Plant, and Equipment Per Licensed Bed
<b>Productive Hours Routine Services by Nursing Employee Classification</b>			
145	PRDHR_MGT	HR_MGT	Productive Hours Supervisors and Management
146	PRDHR_GNP	HR_GNP	Productive Hours Geriatric Nurse Practitioners
147	PRDHR_RN	HR_RN	Productive Hours Registered Nurses
148	PRDHR_LVN	HR_LVN	Productive Hours Licensed Vocational Nurses
149	PRDHR_NA	HR_NA	Productive Hours Nurse Assistants (Aides and Orderlies)
150	PRDHR_TSP	HR_TSP	Productive Hours Technicians and Specialists
151	PRDHR_PSY	HR_PSY	Productive Hours Psychiatric Technicians
152	PRDHR_OTH	HR_OTH	Productive Hours Other

## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
<b>Productive Hours by Ancillary and Support Services Cost Center</b>			
153	PRDHR_AN	HR_AN	Productive Hours Ancillary Services
154	PRDHR_POM	HR_POM	Productive Hours Plant Operations and Maintenance
155	PRDHR_HKP	HR_HKP	Productive Hours Housekeeping
156	PRDHR_LL	HR_LL	Productive Hours Laundry and Linen
157	PRDHR_DIET	HR_DIET	Productive Hours Dietary
158	PRDHR_SS	HR_SS	Productive Hours Social Services
159	PRDHR_ACTV	HR_ACTV	Productive Hours Activities
160	PRDHR_INSV	HR_INSV	Productive Hours Inservice Education - Nursing
161	PRDHR_ADMN	HR_ADMN	Productive Hours Administration
162	PRDHR_TOTL	HR_TOTL	Productive Hours Total
<b>Temporary Staffing Productive Hours Routine Services by Classification</b>			
163	TMP_HR_GNP	T_HR_GNP	Temporary Hours Geriatric Nurse Practitioners
164	TMP_HR_RN	T_HR_RN	Temporary Hours Registered Nurses
165	TMP_HR_LVN	T_HR_LVN	Temporary Hours Licensed Vocational Nurses
166	TMP_HR_NA	T_HR_NA	Temporary Hours Nurse Assistants (Aides and Orderlies)
167	TMP_HR_PSY	T_HR_PSY	Temporary Hours Psychiatric Technicians
168	TMP_HR_OTH	T_HR_OTH	Temporary Hours Other
169	TMP_HR_TOT	T_HR_TOT	Temporary Hours Total
<b>Salaries and Wages Routine Services by Nursing Employee Classification</b>			
170	S&W_MGT	S&W_MGT	Salaries and Wages Supervisors and Management
171	S&W_GNP	S&W_GNP	Salaries and Wages Geriatric Nurse Practitioners
172	S&W_RN	S&W_RN	Salaries and Wages Registered Nurses
173	S&W_LVN	S&W_LVN	Salaries and Wages Licensed Vocational Nurses
174	S&W_NA	S&W_NA	Salaries and Wages Nurse Assistants (Aides and Orderlies)
175	S&W_TSP	S&W_TSP	Salaries and Wages Technicians and Specialists
176	S&W_PSY	S&W_PSY	Salaries and Wages Psychiatric Technicians
177	S&W_OTH	S&W_OTH	Salaries and Wages Other
<b>Salaries and Wages by Ancillary and Support Services Cost Center</b>			
178	S&W_ANC	S&W_ANC	Salaries and Wages Ancillary Services
179	S&W_POM	S&W_POM	Salaries and Wages Plant Operations and Maintenance
180	S&W_HKP	S&W_HKP	Salaries and Wages Housekeeping
181	S&W_LL	S&W_LL	Salaries and Wages Laundry and Linen
182	S&W_DIET	S&W_DIET	Salaries and Wages Dietary
183	S&W_SS	S&W_SS	Salaries and Wages Social Services
184	S&W_ACTV	S&W_ACTV	Salaries and Wages Activities
185	S&W_INSV	S&W_INSV	Salaries and Wages Inservice Education - Nursing
186	S&W_ADMN	S&W_ADMN	Salaries and Wages Administration
187	S&W_TOTL	S&W_TOTL	Salaries and Wages Total
<b>Temporary Staffing Amount Paid by Classification</b>			
188	TMP_PD_GNP	T_PD_GNP	Amount Paid Temporary Geriatric Nurse Practitioners
189	TMP_PD_RN	T_PD_RN	Amount Paid Temporary Registered Nurses
190	TMP_PD_LVN	T_PD_LVN	Amount Paid Temporary Licensed Vocational Nurses



## APPENDIX E - ALTERNATE FIELD TITLES

Item No.	Field Title	Alternate Field Title	Data Item
191	TMP_PD_NA	T_PD_NA	Amount Paid Temporary Nurse Assistants (Aides and Orderlies)
192	TMP_PD_PSY	T_PD_PSY	Amount Paid Temporary Psychiatric Technicians
193	TMP_PD_OTH	T_PD_OTH	Amount Paid Temporary Other
194	TMP_PD_TOT	T_PD_TOT	Amount Paid Temporary Staffing, Total
<b>Labor Turnover Information</b>			
195	EMP_AVG	EMP_AVG	Average Number of Employees
196	EMP_TRNOVR	EMP_TURN	Employee Turnover Percentage
197	EMP_CONT	EMP_CONT	Employees with Continuous Service for the Entire Period

## **APPENDIX F**

### **ALPHABETICAL LIST OF DATA ITEMS**

This appendix is an alphabetical list of all data items included in the data file.



## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item No.</b>
Accumulated Depreciation	129
Acid Test Ratio	136
Administrator	19
Admissions Total	26
Amount Paid Temporary Geriatric Nurse Practitioners	188
Amount Paid Temporary Licensed Vocational Nurses	190
Amount Paid Temporary Nurse Assistants (Aides and Orderlies)	191
Amount Paid Temporary Other	193
Amount Paid Temporary Psychiatric Technicians	192
Amount Paid Temporary Registered Nurses	189
Amount Paid Temporary Staffing, Total	194
Assets to Equity Ratio	143
Assets Whose Use Is Limited	109
Average Number of Employees	195
Bonds Payable	132
Buildings and Improvements	125
Capitalized Lease Obligations	131
City	16
Comparable Facility Indicator	7
Construction-in-Progress	111
County Number	8
Current Assets	108
Current Liabilities	115
Current Maturities on Long-term Debt	134
Current Ratio	135
Data Status Indicator	6
Days in Accounts Receivable	137
Days in Report Period	5
Debt Service Coverage Ratio	139
Deferred Credits	116
Discharges Total	27
Employee Turnover Percentage	196
Employees with Continuous Service for the Entire Period	197
Equipment	127
Equity	118
Expenses Activities	98
Expenses Administration	100
Expenses Depreciation and Amortization	101
Expenses Developmentally Disabled Care	81

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

Data Item	Item No.
Expenses Dietary	96
Expenses Employee Benefits	75
Expenses Home Health Services	91
Expenses Hospice Inpatient Care	85
Expenses Housekeeping	94
Expenses Inservice Education - Nursing	99
Expenses Interest - Other	106
Expenses Interest - Property, Plant, and Equipment	105
Expenses Intermediate Care	79
Expenses Laboratory	90
Expenses Laundry and Linen	95
Expenses Leases and Rentals	102
Expenses Mentally Disabled Care	80
Expenses Other	76
Expenses Other Ancillary Services	92
Expenses Other Routine Services	86
Expenses Patient Supplies	87
Expenses Pharmacy	89
Expenses Physical Therapy	88
Expenses Plant Operations and Maintenance	93
Expenses Property Insurance	104
Expenses Property Tax	103
Expenses Provision for Bad Debts	107
Expenses Salaries and Wages	74
Expenses Skilled Nursing Care	78
Expenses Social Services	97
Expenses Sub-Acute Care	82
Expenses Sub-Acute Care - Pediatric	83
Expenses Transitional Inpatient Care	84
Extraordinary Items	49
Facility DBA Name	2
Health Facility Planning Area (HFPA) Number	10
Health Service Area (HSA) Number	9
Intangible Assets	113
Investments and Other Assets	112
Land and Land Improvements	124
Leasehold Improvements	126
Legal Organization	13
License Category	11

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

Data Item	Item No.
Licensed Beds (Average)	23
Licensed Beds (End of Period)	22
Long-term Debt to Assets Rate	138
Medi-Cal Provider Number	18
Mortgages Payable	130
Net Ancillary Services Revenue Medi-Cal	65
Net Ancillary Services Revenue Medicare	64
Net Ancillary Services Revenue Other Payers	67
Net Ancillary Services Revenue Self-Pay	66
Net Ancillary Services Revenue Total	42
Net from Health Care Operations	46
Net Income/Loss	50
Net Long-term Debt	117
Net Property, Plant, and Equipment	110
Net Property, Plant, and Equipment Per Licensed Bed	144
Net Return on Equity	141
Net Revenue Developmentally Disabled Care	58
Net Revenue Home Health Services	72
Net Revenue Hospice Inpatient Care	62
Net Revenue Intermediate Care	56
Net Revenue Laboratory	71
Net Revenue Mentally Disabled Care	57
Net Revenue Other Ancillary Services	73
Net Revenue Other Routine Services	63
Net Revenue Patient Supplies	68
Net Revenue Pharmacy	70
Net Revenue Physical Therapy	69
Net Revenue Skilled Nursing Care	55
Net Revenue Sub-Acute Care	59
Net Revenue Sub-Acute Care - Pediatric	60
Net Routine Services Revenue Medi-Cal	52
Net Routine Services Revenue Medicare	51
Net Routine Services Revenue Other Payers	54
Net Routine Services Revenue Self-Pay	53
Net Routine Services Revenue Total	41
Net Revenue Transitional Inpatient Care	61
Nonhealth Care Revenue and Expenses, Net	47
Occupancy Rate	25
Operating Margin	140

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item No.</b>
OSHPD Facility Number	1
Other Operating Revenue	43
Parent Organization	21
Patient (Census) Days Developmentally Disabled Care	35
Patient (Census) Days Hospice Inpatient Care	39
Patient (Census) Days Intermediate Care	33
Patient (Census) Days Medi-Cal	29
Patient (Census) Days Medicare	28
Patient (Census) Days Mentally Disabled Care	34
Patient (Census) Days Other Payers	31
Patient (Census) Days Other Routine Services	40
Patient (Census) Days Self-Pay	30
Patient (Census) Days Skilled Nursing Care	32
Patient (Census) Days Sub-Acute Care	36
Patient (Census) Days Sub-Acute Care - Pediatric	37
Patient (Census) Days Total	24
Patient (Census) Days Transitional Inpatient Care	38
Phone Number	14
Productive Hours Activities	159
Productive Hours Administration	161
Productive Hours Ancillary Services	153
Productive Hours Dietary	157
Productive Hours Geriatric Nurse Practitioners	146
Productive Hours Housekeeping	155
Productive Hours Inservice Education - Nursing	160
Productive Hours Laundry and Linen	156
Productive Hours Licensed Vocational Nurses	148
Productive Hours Nurse Assistants (Aides and Orderlies)	149
Productive Hours Other	152
Productive Hours Plant Operations and Maintenance	154
Productive Hours Psychiatric Technicians	151
Productive Hours Registered Nurses	147
Productive Hours Social Services	158
Productive Hours Supervisors and Management	145
Productive Hours Technicians and Specialists	150
Productive Hours Total	162
Provision for Income Taxes	48
Related Party Payables Current	122
Related Party Payables Noncurrent	123

## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item No.</b>
Related Party Receivables Current	120
Related Party Receivables Noncurrent	121
Related to Other Facilities	20
Report Period Begin Date	3
Report Period End Date	4
Salaries and Wages Activities	184
Salaries and Wages Administration	186
Salaries and Wages Ancillary Services	178
Salaries and Wages Dietary	182
Salaries and Wages Geriatric Nurse Practitioners	171
Salaries and Wages Housekeeping	180
Salaries and Wages Inservice Education - Nursing	185
Salaries and Wages Laundry and Linen	181
Salaries and Wages Licensed Vocational Nurses	173
Salaries and Wages Nurse Assistants (Aides and Orderlies)	174
Salaries and Wages Other	177
Salaries and Wages Plant Operations and Maintenance	179
Salaries and Wages Psychiatric Technicians	176
Salaries and Wages Registered Nurses	172
Salaries and Wages Social Services	183
Salaries and Wages Supervisors and Management	170
Salaries and Wages Technicians and Specialists	175
Salaries and Wages Total	187
Street Address	15
Temporary Hours Geriatric Nurse Practitioners	163
Temporary Hours Licensed Vocational Nurses	165
Temporary Hours Nurse Assistants (Aides and Orderlies)	166
Temporary Hours Other	168
Temporary Hours Psychiatric Technicians	167
Temporary Hours Registered Nurses	164
Temporary Hours Total	169
Total Assets	114
Total Health Care Expenses	45
Total Health Care Revenue	44
Total Liabilities and Equity	119
Total Long-term Debt	133
Total Property, Plant, and Equipment	128
Turnover on Operating Assets	142
Type of Control	12



## APPENDIX F – ALPHABETICAL LIST OF DATA ITEMS

<b>Data Item</b>	<b>Item No.</b>
Workers' Compensation Insurance (Included in Benefits)	77
Zip Code	17